

PART II, FINDING RELATING TO THE FINANCIAL STATEMENTS

The finding as a result of our examination is presented below. We have reviewed this finding with management to provide an opportunity for their response. Management did not offer a written response to the finding. Officials did offer oral responses; however, these oral responses have not been included in this report.

FINDING

FINDING 04.01 **DUTIES WERE NOT SEGREGATED ADEQUATELY IN THE OFFICES OF TRUSTEE AND SHERIFF**
(Internal Control – Reportable Condition Under Government Auditing Standards)

Duties were not segregated adequately among officials and employees in the Offices of Trustee and Sheriff. Officials and employees responsible for maintaining the accounting records in these offices were also involved in receipting, depositing, and/or disbursing funds. We realize that due to limited resources and personnel management may not be able to properly segregate duties among employees. However, our professional standards require that we bring this matter to the reader's attention in this report.