

Report on the

Randolph County Commission

Randolph County, Alabama

October 1, 2016 through September 30, 2019

Filed: October 1, 2021



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Randolph County Commission, Randolph County, Alabama, for the period October 1, 2016 through September 30, 2019. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Bret Hudson', with a long, sweeping horizontal stroke at the end.

Bret Hudson
Examiner of Public Accounts

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Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state and local legal compliance.	
Schedule of State and Local Compliance and Other Findings	D
Contains detailed information about findings pertaining to state and local legal compliance and other findings.	
Additional Information	1
Provides basic information related to the Commission.	
Exhibit #1 Commission Members and Administrative Personnel	2



Department of
Examiners of Public Accounts

SUMMARY

**Randolph County Commission
October 1, 2016 through September 30, 2019**

The Randolph County Commission (the “Commission”) is governed by a five-member body elected by the citizens of Randolph County. The members and administrative personnel in charge of governance of the Commission are listed on Exhibit 1. The Commission is the governmental agency that provides general administration, public safety, construction and maintenance of county roads and bridges, sanitation services, health and welfare services and educational services to the citizens of Randolph County.

The objectives of a traditional audit are to determine whether the financial statements present fairly the financial position and results of financial operations. It is a standard business and best practice for governments to reconcile, adjust and close financial accounts at the end of each accounting cycle and to prepare financial statements. Financial statements are used to communicate to management, citizens, investors, creditors and other stakeholders the resources received by the County, how those resources were used and what resources remain at the end of each reporting period. Financial statements are the core of financial reporting and are the principal means of communicating financial information to external users.

Several attempts were made to obtain year-end financial statements in order to perform a financial statement audit of the Commission’s activities and the results of its operations. However, the Commission did not prepare financial statements for at least three (3) fiscal years as indicated in Finding 2019-001. These fiscal years include the periods October 1, 2016 through September 30, 2017; October 1, 2017 through September 30, 2018; and October 1, 2018 through September 30, 2019. On March 19, 2021, the Chief Examiner informed the Commission that we would perform a legal compliance examination in lieu of traditional financial statement audits for the 2017, 2018 and 2019 fiscal years since none of the financial statements had been prepared in a timely manner.

The Commission’s failure to have traditional financial statement audits for the above referenced fiscal years may impact the Commission’s credit rating and/or ability to borrow money in the future. Additionally, if the Commission expended \$750,000 or more in federal awards during any fiscal year, its failure to have the federal awards audited as required by Title 2 U. S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* may result in the loss of future federal funding.

This report presents the results of an examination of the Commission and a review of the Commission's compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

FINDINGS

The following instances of noncompliance with state and local laws and regulations and other matters were found during the examination, as shown on the Schedule of State and Local Compliance and Other Findings, and they are summarized below.

- ◆ 2019-001 relates to the Commission's failure to produce financial statements, including a Schedule of Expenditures of Federal Awards, for the fiscal years ended September 30, 2017, September 30, 2018, and September 30, 2019.
- ◆ 2019-002 relates to the Commission's failure to maintain supporting documentation for expenditures.
- ◆ 2019-003 relates to the Commission's failure to retain bid documents. This finding was previously reported as Finding 2016-002.
- ◆ 2019-004 relates to the Commission budgeting a deficit in the RRR Gasoline Tax Fund. This finding was previously reported as Finding 2016-004 and Finding 2015-003.
- ◆ 2019-005 relates to the Commission's failure to promulgate written policies and procedures governing the utilization of credit cards. This finding was previously reported as Finding 2016-001.
- ◆ 2019-006 relates to the Commission's failure to obtain bonds for all Commissioners and fiscal officers.
- ◆ 2019-007 relates to the Commission's failure to defer unearned revenues in the Tax Reappraisal Fund and to the Commission's failure to disburse the ending fund balance in the Tax Reappraisal Fund. This finding was previously reported as Finding 2016-009 and Finding 2015-002.
- ◆ 2019-008 relates to the Commission loaning Capital Improvement funds to the General Fund. This finding was previously reported as Finding 2016-005 and Finding 2015-004.
- ◆ 2019-009 relates to the Commission's failure to properly reconcile its bank accounts. This finding was previously reported as Finding 2016-006.
- ◆ 2019-010 relates to the Commission's failure to maintain a listing of payables recorded in its Agency Funds. This finding was previously reported as Finding 2016-010 and Finding 2015-006.

- ◆ 2019-011 relates to the Commission issuing warrants in excess of funds available. This finding was previously reported as Finding 2016-003 and Finding 2015-001.
- ◆ 2019-012 relates to the Commission's failure to expend money received by the Secondary Road Fund in accordance with applicable laws.
- ◆ 2019-013 relates to the Commission's failure to properly monitor the internal control system of its Community Corrections Program.
- ◆ 2019-014 relates to the Commission's failure to include all revenues and receivables in its accounting records.
- ◆ 2019-015 relates to the Commission's failure to maintain documentation to support amounts held in trust for individuals in its Private-Purpose Trust Funds. This finding was previously reported as Finding 2016-011 and Finding 2015-007.
- ◆ 2019-016 relates to the Commission's failure to take a periodic inventory of capital assets, maintain a listing for additions and deletions of capital assets and depreciate the items that make up the balances reported for capital assets. This finding was previously reported as Finding 2016-014, Finding 2015-010 and Finding 2004-002.
- ◆ 2019-017 relates to the Commission's failure to record accrued wages payable in its accounting records. This finding was previously reported as Finding 2016-008.
- ◆ 2019-018 relates to the Commission's failure to ensure all financial transactions are included in its accounting records. This finding was previously reported as Finding 2016-013, Finding 2015-009 and Finding 2014-001.

EXIT CONFERENCE

Commission members and administrative personnel, as reflected on Exhibit 1, were invited to discuss the results of this report at an exit conference. Individuals in attendance were: Chief Administrative Officer: Lisa Holmes; Chief Financial Officer: Travis Heard; and Commissioner: Larry Roberts. Also in attendance were representatives from the Department of Examiners of Public Accounts: David J. Lane, Audit Manager; and Bret Hudson; Examiner.

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*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2016 through September 30, 2019

Ref. No.	Finding/Noncompliance
2019-001	<p><u>Finding:</u> The Governmental Accounting Standards Board's <i>Codification of Governmental Accounting and Financial Reporting Standards</i>, Section 1100.101, provides that a governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles, and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions. Pursuant to the <i>Code of Alabama 1975</i>, Section 41-5A-21, the Chief Examiner of Public Accounts has prescribed the Alabama County Commission Finance Manual as the required accounting system for all County Commissions and as such, each county commission must have the ability to produce a complete set of financial statements in a timely manner. Additionally, any entity that expends more in federal awards than the thresholds established under the audit requirements of Title 2 U. S. Code of Federal Regulations Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)</i> during any fiscal year is required to report the federal expenditures on the Schedule of Expenditures of Federal Awards and to have a single audit conducted for that year. The Commission did not produce financial statements, including the Schedule of Expenditures of Federal Awards, for the 2017, 2018 and 2019 fiscal years covered by this examination period. Procedures were not in place to ensure financial statements were prepared. As a result, a financial audit could not be conducted, and a determination could not be made as to whether a federal single audit was necessary.</p> <p><u>Recommendation:</u> The Commission should prepare financial statements at the end of each fiscal year in a timely manner to enable a financial statement audit to be performed. In addition, the Commission should determine whether a Single Audit is required and, if so, prepare a Schedule of Expenditures of Federal Awards to enable a Single Audit to be performed.</p>

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2016 through September 30, 2019

Ref. No.	Finding/Noncompliance
2019-002	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Sections 11-3-11(a)(3) and (4), give the Commission the authority to examine, settle, and allow all accounts and claims chargeable against the county and to examine and audit the accounts of all officers having the care, management, collection, or disbursement of money belonging to the county or appropriated for its use and benefit. Therefore, to fulfill this responsibility, it is incumbent upon the management of the Commission to establish, implement and maintain policies and procedures to require appropriate documentation to support the expenditure of county funds. The documentation should include but is not limited to vendor invoices and pre-numbered purchase orders. Of the items selected for testing, 16 out of 34 paid claims did not include purchase orders to document prior approval of the expenditures. Additionally, no supporting documentation was on file for three expenditures tested. Additional procedures were performed to determine allowability of these three expenditures. Policies and procedures were not in place to ensure adequate documentation was maintained for Commission expenditures. As result, the Commission’s expenditures could exceed those budgeted without the Commission’s knowledge and purchases could be made for unallowable items.</p> <p><u>Recommendation:</u> Procedures should be in place to ensure all expenditures are adequately documented prior to payment and that documentation is retained for review.</p>
2019-003	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 41-16-50, requires all expenditures of funds of whatever nature for labor, services, work, or for the purchase of materials, equipment, supplies or other personal property involving fifteen thousand (\$15,000) or more be competitively bid. The <i>Code of Alabama 1975</i>, Section 41-16-54(e), requires all original bids together with all documents pertaining to the award of the contract to be retained in accordance with a retention period of at least seven years established by the Local Governments Records Commission and shall be open to public inspection. During the examination period, the Commission failed to retain bid documents for any of the bids selected for review. Procedures were not in place to ensure bid documents were retained for review. As a result, we were unable to determine that the Commission awarded purchase contracts to the lowest responsible bidder. This finding was previously reported as Finding 2016-002.</p> <p><u>Recommendation:</u> The Commission should implement procedures to ensure that all bid documents are retained for review.</p>

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2016 through September 30, 2019

Ref. No.	Finding/Noncompliance
2019-004	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 11-8-3, requires the Commission to budget appropriations that are not in excess of estimated total revenues available for appropriations. For fiscal year 2019, the Commission budgeted more expenditures than revenues estimated to be available in the RRR Gasoline Tax Fund. The Commission did not have policies and procedures in place to ensure compliance with this statute. As a result, the Commission approved a budget in which budget appropriations exceeded estimated total revenues available. This finding was previously reported as Finding 2016-004 and Finding 2015-003.</p> <p><u>Recommendation:</u> The Commission should budget appropriations within the estimated total revenues available for appropriations in accordance with the <i>Code of Alabama 1975</i>, Section 11-8-3.</p>
2019-005	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 11-3-60, requires the county commission to promulgate written policies and procedures governing the utilization of credit cards. This includes procedures to ensure that the county administrator has sole access to the credit cards. During the examination period, all of the commissioners were in possession of county credit cards. The Commission did not establish the required policies and procedures for credit card usage. As a result, the Commission failed to comply with the applicable statutes regarding county credit cards. This finding was previously reported as Finding 2016-001.</p> <p><u>Recommendation:</u> The Commission should promulgate written policies and procedures governing the utilization of credit cards in accordance with <i>Code of Alabama 1975</i>, Section 11-3-60.</p>
2019-006	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 11-2-1, requires the county commission to execute official bonds for each county commissioner or officer for the faithful performance of their duties. During the examination period, the Commission did not obtain bonds for two Commissioners as well as various fiscal officers. The Commission did not have procedures in place to ensure all officials and fiscal officers were bonded in accordance with the <i>Code of Alabama 1975</i>, Section 11-2-1. As a result, certain officials and fiscal officers were not bonded appropriately, which exposed the Commission to potential loss.</p> <p><u>Recommendation:</u> The Commission should obtain bonds for Commissioners and fiscal officers in accordance with the <i>Code of Alabama 1975</i>, Section 11-2-1.</p>

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2016 through September 30, 2019

Ref. No.	Finding/Noncompliance
2019-007	<p><u>Finding:</u> According to Governmental Accounting Standards Board (GASB) Statement Number 33, revenues received before they are earned should be reported as unearned revenues. The Tax Reappraisal Fund received a total of \$387,849 in ad valorem taxes for the fiscal year ended September 30, 2019. The fund had a cash balance of \$229,155 at September 30, 2018, which should have been reported as unearned revenue. Controls were not in place to ensure unearned revenues were properly recorded. As result, amounts reported as revenues and ending fund balance in the accounting records were incorrect for the fiscal year ended September 30, 2018.</p> <p>In addition, the State of Alabama Department of Revenue Property Tax Plan requires any unexpended or unencumbered balance in the Reappraisal Fund to be refunded on a pro-rata basis to each agency from which it was originally withheld or used to reduce the following fiscal year's Reappraisal Fund budget. The Tax Reappraisal Fund unexpended balance of \$229,155 at September 30, 2018, was not refunded or used to reduce the following year's Tax Reappraisal budget. The Commission did not have controls in place to ensure that the Tax Reappraisal Fund's unexpended balance at September 30, 2018, was handled in accordance with the Property Tax Plan. As a result, excess funds over the amount needed were withheld from ad valorem taxes in the next tax year to fund the reappraisal program. This finding was previously reported as Finding 2016-009 and Finding 2015-002.</p> <p><u>Recommendation:</u> The Commission should implement controls to ensure unearned revenues are properly recorded on the Commission's financial statements. Furthermore, the Commission should handle any year end residual fund balance in the Tax Reappraisal Fund in accordance with the State of Alabama Department of Revenue Property Tax Plan.</p>

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2016 through September 30, 2019

Ref. No.	Finding/Noncompliance
2019-008	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 11-29-6, the legal authority for the Capital Improvement Fund, restricts money in this fund to only be used to assist in the restoration and improvement of county government buildings, bridges, roads, streets, and other facilities, and to promote the health, safety, and public welfare of the citizens of the State. The Commission made unallowable loans from the Capital Improvement Fund to the General Fund during prior fiscal years. Procedures were not in place to ensure that restricted Capital Improvement funds were expended only for allowable purposes in prior years, nor have any of the unallowable amounts been repaid. As a result, at September 30, 2019, the General Fund owed the Capital Improvement Fund \$509,049.30. This finding was previously reported as Finding 2016-005 and Finding 2015-004.</p> <p><u>Recommendation:</u> The Commission should not make interfund loans using restricted funds and should ensure that amounts due to the Capital Improvement Fund from the General Fund are repaid.</p>
2019-009	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Sections 11-3-11(a)(3) and (4), give the Commission the authority to examine, settle, and allow all accounts and claims chargeable against the county and to examine and audit the accounts of all officers having the care, management, collection, or disbursement of money belonging to the county or appropriated for its use and benefit. Therefore, to fulfill this responsibility, it is incumbent upon the management of the Commission to establish, implement and maintain policies and procedures to reconcile the cash shown in the Commission’s accounting records to the amounts shown in the bank account on a monthly basis. The performance of these reconciliations helps the Commission to maintain accountability for cash and to minimize the possibility that errors or irregularities, including misappropriations and fraud could occur and not be detected.</p> <p>The Commission failed to reconcile the amounts shown in its bank accounts to the amounts shown in its accounting records in a timely manner. The Commission did not have policies and procedures in place to ensure bank accounts were reconciled timely or accurately. As a result of not reconciling the bank accounts in a timely manner and not reconciling the amounts to the accounting records, errors could occur and not be detected. This finding was previously reported as Finding 2016-006.</p> <p><u>Recommendation:</u> The Commission should establish and implement policies and procedures to ensure bank accounts are reconciled timely and accurately.</p>

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2016 through September 30, 2019

Ref. No.	Finding/Noncompliance
2019-010	<p><u>Finding:</u> The Governmental Accounting Standards Board’s <i>Codification of Governmental Accounting and Financial Reporting Standards</i>, Section 1300.102, provides for the use of Agency Funds to report assets held by the Commission in a purely custodial capacity. Amounts held in these funds are payable to other parties. For the fiscal year ended September 30, 2019, there was no complete, detailed listing to support the amounts recorded in the accounting records as due to other parties. The Commission failed to prepare a complete, detailed listing of the amounts due to other parties. As a result, the Commission is unable to support the amount recorded as due to other parties in the accounting records. This finding was previously reported as Finding 2016-010 and Finding 2015-006.</p> <p><u>Recommendation:</u> The Commission should maintain lists or other supporting documentation to support the balances of amounts due to other parties.</p>
2019-011	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 11-8-10, states that the Commission shall not issue warrants until funds are available. During the fiscal year ending September 30, 2019, the Commission issued warrants in excess of funds available. The Commission did not have policies in place to ensure compliance with this statute. As a result, the Commission’s accounting records reflected a deficit fund balance in the General Fund in the amount of \$751,989.29 at September 30, 2019. This finding was previously reported as Finding 2016-003 and Finding 2015-001.</p> <p><u>Recommendation:</u> The Commission should comply with the <i>Code of Alabama 1975</i>, Section 11-8-10, and only issue warrants when funds are available.</p>

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2016 through September 30, 2019

Ref. No.	Finding/Noncompliance
2019-012	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Section 40-12-270, the legal authority for the Secondary Roads Fund, restricts money in this fund to only be used for the construction of high-density unpaved roads or for the reconstruction, resurfacing, restoration and rehabilitation of paved county roads and bridges or bridge replacement within the county. Money was transferred from the Secondary Roads Fund to the Gasoline Tax Fund during fiscal year 2019. The Commission was unable to provide documentation that the amounts transferred were expended in accordance with the <i>Code of Alabama 1975</i>, Section 40-12-270. The Commission did not have policies and procedures in place to ensure restricted money received by the Secondary Road Fund was expended in accordance with the <i>Code of Alabama 1975</i>, Section 40-12-270, and as a result, money could be expended for unallowable purposes.</p> <p><u>Recommendation:</u> The Commission should adopt policies and procedures to ensure restricted money received pursuant to the <i>Code of Alabama 1975</i>, Section 40-12-270, is expended in accordance with this section.</p>

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2016 through September 30, 2019

Ref. No.	Finding/Noncompliance
2019-013	<p><u>Finding:</u> The <i>Code of Alabama 1975</i>, Sections 11-3-11(a)(3) and (4), give the Commission the authority to examine, settle, and allow all accounts and claims chargeable against the county and to examine and audit the accounts of all officers having the care, management, collection, or disbursement of money belonging to the county or appropriated for its use and benefit. Therefore, to fulfill this responsibility, it is incumbent upon the management of the Commission to establish, implement and maintain policies and procedures to ensure fiscal accountability for the Commission's financial and other resources. It is prudent and necessary for these policies and procedures to ensure duties are appropriately assigned to employees and include separation of duties for those employees who are assigned to collect and otherwise account for money. There was a lack of segregation of duties within the Commission's Community Corrections Program. The assessment of the Program's fees, collection of fees, and recording of fees were all performed by the Program Director who also has the ability to waive Program fees without prior approval. Procedures were not in place to ensure duties were adequately segregated in the Commission's Community Corrections Program. Failure to appropriately separate the functions performed by the Program Director increases the possibility that errors or irregularities, including fraud and misappropriation of assets, could occur and not be detected.</p> <p><u>Recommendation:</u> The Commission should establish, implement and maintain policies and procedures to ensure that there is adequate segregation of duties over the Community Corrections Program.</p>

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2016 through September 30, 2019

Ref. No.	Finding/Noncompliance
2019-014	<p><u>Finding:</u> The Governmental Accounting Standards Board (GASB) establishes financial reporting principles for the State and Local Governments. <i>GASB Codification of Governmental Accounting and Financial Reporting Standards</i>, Section 1600.106, states that revenues should be recognized in the accounting period they are measurable and available to finance expenditures. Adequate procedures were not established and implemented to ensure that all revenues were recorded in the accounting records. Testing revealed the Commission did not record revenues that were directly deposited into its bank accounts in its accounting records. As a result, revenues recorded in the Commission’s accounting records were incorrect.</p> <p><u>Recommendation:</u> The Commission should establish and implement procedures to ensure that all financial transactions are recorded in the accounting records.</p>
2019-015	<p><u>Finding:</u> The Governmental Accounting Standards Board’s <i>Codification of Governmental Accounting and Financial Reporting Standards</i>, Section 1300.102, provides for the use of Private-Purpose Trust Funds. These funds are used to report all trust agreements under which principal and income benefit individuals, private organizations, or other governments. Amounts in these funds are held by the Commission in a fiduciary capacity. For the fiscal year ended September 30, 2019, there was no complete, detailed listing to support the amounts recorded in the accounting records as held in trust for individuals. The Commission failed to prepare a complete, detailed listing to substantiate the amounts recorded as held in trust for individuals, resulting in funds on hand of whom the rightful owner is unknown. This finding was previously reported as Finding 2016-011 and Finding 2015-007.</p> <p><u>Recommendation:</u> The Commission should maintain lists or other supporting documentation to substantiate the amounts recorded as held in trust for individuals.</p>

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2016 through September 30, 2019

Ref. No.	Finding/Noncompliance
2019-016	<p><u>Finding:</u> <i>GASB Codification of Governmental Accounting and Financial Reporting Standards</i>, Section 1400, requires capital assets to be properly valued, depreciated and reported in the government-wide financial statements. To comply with this standard, adequate records should be maintained to support the balances for capital assets and periodic inventories of capital assets should be taken to substantiate the records. A complete and accurate periodic inventory of capital assets was not taken and reconciled to the accounting records. The Commission did not maintain a listing for additions and deletions of capital assets. Purchases of new equipment were not always added to capital asset records and equipment items sold as surplus were not always deleted from capital asset records. Also, the Commission did not depreciate items that make up the balances reported for capital assets. Procedures were not in place to ensure capital assets balances were properly reported. Consequently, it was not possible to determine the accuracy of balances reported as capital assets on the Commission's accounting records at September 30, 2019. This finding was previously reported as Finding 2016-014, Finding 2015-010 and Finding 2004-002.</p> <p><u>Recommendation:</u> A complete and accurate periodic inventory of capital assets should be taken and reconciled to the accounting records, and the Commission should maintain listings of additions and deletions of capital assets that reconcile to the amounts reported as capital assets on the Commission's accounting records. In addition, capital assets should be depreciated in accordance with accounting principles generally accepted in the United States of America.</p>
2019-017	<p><u>Finding:</u> <i>GASB Codification of Governmental Accounting and Financial Reporting Standards</i>, Section 1500.106, requires accrued wages payable to be properly recorded at the end of the fiscal year. The Commission failed to properly record accrued wages payable at year-end in the appropriate funds. The Commission did not have controls in place to ensure that accrued wages payable were recorded. As a result, accrued wages payable were not reported in the Commission's accounting records which resulted in ending fund balances being overstated at September 30, 2019. This finding was previously reported as Finding 2016-008.</p> <p><u>Recommendation:</u> The Commission should implement controls to ensure accrued wages payable are recorded in the Commission's accounting records.</p>

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2016 through September 30, 2019

Ref. No.	Finding/Noncompliance
2019-018	<p><u>Finding:</u> GASB <i>Codification of Governmental Accounting and Financial Reporting Standards</i>, Section 1500, requires that a government report its liabilities. Due to an error in the Revenue Commissioner’s calculation of commissions on taxes collected in the 2010, 2011, 2012, 2013, 2014 and 2015 tax years, the Commission’s General Fund owed \$809,035.45 to other county entities. Agreements for a repayment plan were signed by all entities involved and the Commission began repaying the entities on October 15, 2016. As of September 30, 2019, the Commission still owed various agencies a total of \$326,349.76. Testing revealed the Commission did not record a liability for the amounts owed as a result of the errors. This finding was previously reported as Finding 2016-013, Finding 2015-009 and Finding 2014-001.</p> <p><u>Recommendation:</u> The Commission establish and implement procedures to ensure that all liabilities are recorded in its accounting records.</p>

Additional Information

Commission Members and Administrative Personnel
October 1, 2016 through September 30, 2019

Commission Members		Term Expires
Hon. Terry Lovvorn (1)	Chairman	2020
Hon. Richard Fetner	Member	2016
Hon. Larry Roberts (4)	Chairman	2024
Hon. Derek Farr (3)	Chairman	2024
Hon. Mike Hester	Member	2016
Hon. Lathonia Wright (2)	Chairman	2020
Hon. K. Doyle Allen (5)	Chairman	2020
 <u>Administrative Personnel</u>		
Lisa Holmes	Chief Administrative Officer	Indefinite
Travis Heard	Chief Financial Officer	Indefinite
Cindy Arrington	Administrator	November 2016
Kellie Graff	Administrator	November 2018

(1) Chairman from February 1, 2016 to November 16, 2016

(2) Chairman from November 17, 2016 to August 20, 2017

(3) Chairman from August 21, 2017 to May 27, 2018

(4) Chairman from May 28, 2018 to March 16, 2019

(5) Chairman from March 17, 2019 to December 22, 2019