

**Kentucky Sheriffs' Association**  
**Board of Directors Meeting**  
**Lexington Ky, November 14, 2018**

1. Roll Call of Members  
Prayer and Pledge  
Welcome Guests-KSA President Sheriff Craig Peoples
  
2. Review of previous minutes-Sheriff Korzenborn
  
3. Treasurers' Report-Sheriff Korzenborn
  
4. KSA Sheriffs' Ranch Financial Report-F.D. Jerry Wagner  
KSA Executive Directors Report-F.D. Jerry Wagner
  
5. Announcements and Updates-President Craig Peoples  
KSA Training Conference, Dec 1-7, 2018, Galt House
  
6. NSA Report-Sheriff John Aubrey
7. Legislative Report-E.D. Wagner, Sheriff Aubrey, Sheriff Perdue
8. KLEC Report-Sheriff Keith Cain
9. Old Business/New Business  
Next Board Meeting KSA Conference, December 2, 2018

Call to Order

KSA  
Board of Directors  
Location

Date

Time	County	Present	Absent
	2018 KSA Board of Directors		
	Pendleton	X	
President Craig Peoples	Nason		X
1st VP Pat Boggs	Scott	X	
2nd VP Sheriff Tony Hampton	Franklin	X	
3rd VP Sheriff Pat Walton	Kenton	X	
Sec/Treasurer Sheriff Chuck Kotzenboth	Hardin	X	
Sarg. of Arms Sheriff John Ward	Jefferson	X	
NSA President Sheriff John Aubrey	Davoss		X
NSA Director Sheriff Keith Cain	Jessamine	X	
2017 Immediate Past President Kevin Corman	Oldham		X
2012 Past President Sheriff Steve Sparrow	Warren		X
2010 Past President Sheriff Jerry "Peanut" Gaines	Bourbon	X	
2009 Past President Mark Matthews	Fleming	X	
KSA Exe. Director Robert Sheriff Wagner			
Sheriff Kevin Byars	Marshall	X	
Sheriff	Harrison	X	
Sheriff Shane Stephens	Boyd		X
Sheriff Bobby Woods	Clark	X	
Sheriff Earl Pordue	Laurel		X
Sheriff John Root	Brechenridge	X	
Sheriff Todd Pate	Linsolin	X	
Sheriff Curt Folger	Campbell	X	
Sheriff Mike Jansing	Logan		X
Sheriff Wallace Whitaker			
Motion To Excuse Absent Sheriffs 1st	Jansen		
2nd BY	Hanpton		

Adjourned Time

Sec. Korzarbaum

**KENTUCKY SHERIFF'S ASSOCIATION**  
**November 14, 2018**  
**Lexington, KENTUCKY**

**KENTUCKY SHERIFF'S ASSOCIATION SECTERARY/TREASURER REPORT**

**Paid bills per President Peoples or Board Approval at KSA Meeting**

**10/03/2018-11/13/2018**

<b>KSA Operating Account</b>	<b>\$ 53,445.18</b>
<b>KSA Savings Account</b>	<b>\$264,885.72</b>
<b>KSA Scholarship Account</b>	<b>\$ 1,600.00</b>
<b>KSA Convention Account</b>	<b>\$ 40,546.26</b>

**See Attached for Checks & Deposit Activity**

**Dues Collection for the year 2018**

<b>Total Dues Billed</b>	<b>\$ 145,458.00</b>
<b>Total Dues Collected</b>	<b>\$ 141,938.00</b>
<b>Total Outstanding</b>	<b>\$ 1,398.00</b>
<b>Total Percentage Collected</b>	<b>97.58</b>

**Motion to Accept Matthews**  
**2<sup>nd</sup> Sheriff Hampton**

Kentucky Sheriff's Association

11/16/2018 11:49 AM

Register: Ky Sheriff's Association Current

From 10/01/2018 through 11/16/2018

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
10/12/2018		Deposit	KSA Vendor Registrat...	App Payment ...	X		2,875.00	33,425.26
10/29/2018		Deposit	KSA Vendor Registrat...	Shop Sheriff's Ass...	X		4,550.00	37,975.26
11/10/2018		Deposit	KSA Vendor Registrat...	Clers Consolgi...			2,575.00	40,550.26

Kentucky Sheriff's Association

11/16/2018 11:49 AM

Register: KSA Saving Account  
From 10/05/2018 through 11/14/2018  
Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
10/07/2018			Earned revenues.Intere...	Interest		X	11.24	264,885.72

Kentucky Sheriff's Association

11/30/2018 11:47 AM

Register: KSA - Operating Account  
 From 10/03/2018 through 11/30/2018  
 Sorted by: Date Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
10/19/2018		Deposit	KSA Conference Regis...	Clark, Martin, N...	X		1,375.00	45,490.18
10/29/2018		Deposit	KSA Conference Regis...	Ballard Boyle ...	X		3,706.00	49,196.18
11/05/2018	4923	US Post Office	Office Expense, Multia...	PO Box 2019		120.00		49,076.18
11/10/2018		Deposit	KSA Conference Regis...	Lynn, Lynn Inc...			4,475.00	53,551.18

**KENTUCKY SHERIFF'S ASSOCIATION**  
**November 13, 2018**  
**Lexington, Kentucky**

Meeting called to order at 10:00 AM Eastern Standard Time.  
Sheriff Korzenborn called role. Sheriff's absent: Boggs, Cain, Sparrow, Gaines, Woods, Root, and Sheriff Whittaker. Sheriff Korzenborn certified **that a quorum was present.**

**Motion was made by Sheriff Jansen and seconded by Sheriff Hampton to excuse absent board members. Motion was approved unanimously.**

**MINUTES OF PRIOR MEETING**

**A motion to approve the Minutes from October 3, 2018 made by Sheriff Hampton and seconded by Sheriff Byars to approve the minutes of the prior meeting as written. Motion was approved unanimously.**

**PRESIDENT REPORT**

**Sheriff Peoples**

KSA Conference December 3-7 2018 Louisville. New Sheriffs Arriving 12/1  
Items are needed for hospitality room.

**NSA REPORT**

**KACO REPORT**

**No Report**

**KLEC REPORT**

**KLEC- Meeting will be held in November**

**KSA EXECUTIVE DIRECTOR  
RANCH REPORT  
Executive Director Jerry Wagner**

**September and October Ranch Report has been submitted for the board's approval. Motion to accept report, made by Sheriff Hampton, 2<sup>nd</sup> by Sheriff Corman. Motion was approved unanimously.**

**KSA Boys and Girls Raffle-** The gator sales are on pace with last year

**KSA-**is working JW Bryan about KY Sheriffs Fee Structure.

**KSA- over 70,000 CFO and bookkeepers are requested to attend a meeting at 1:00 p.m. on December 3 to discuss changes for counties over 70,000**

**KSA Conference-**The training agenda is Complete (see attach) New Sheriffs will arrive on 12/1 before the conference for duties of the new sheriffs training. If you need help getting register at DOCJT do not hesitate to call.

**KSA-**The CFO and Bookkeepers will have breakout sessions for the over 70,000 population and the under 70,000 population on 12/5/2018 at the conference.

**KSA** There will be 46 new Sheriffs. Congratulation to all who have been elected. To all the fine sheriffs leaving the KSA remember we are a family and if you need us we will be there to help.

**KSA-Vehicle Inspection Class will be conducted in December. Department of Transportation said that the Vehicle Inspection Class will be available on-line in January of 2019.**



**KSA EXECUTIVE DIRECTOR  
RANCH REPORT  
Executive Director Jerry Wagner**

**Evidence Audit-** To all new sheriffs incoming and all outgoing sheriffs, an audit of your evidence room by an independent audit team should be done. Contact Capt. Shawn Butler who also is the KACP accreditation manager if you want an audit done before a new sheriff takes office. The Kentucky Auditor also recommends that an audit of the evidence room should be completed by outgoing Sheriff.

**Auditors Office-**A meeting was held with the auditor's office in reference to the new streamlined audit for Sheriffs who qualify. New guidelines are attached. **Motion was approved unanimously.**

**KSA-** Attended a Forum on Mental Health Issues, look for this to be brought up during upcoming legislative agenda.

**LEGISLATIVE UPDATES**

**KSA-**is working on contract issues for off duty details and asset forfeitures with the auditors office.

**KSA-**Meeting with leadership in House and Senate by KSA in reference to fees have been held. KACo has partner to help study the fee structure for sheriffs.

**KSA & KACP** have partnered and spoken to legislatures in reference to retirement issues that both organizations are having.

**KSA-**Has be contacted about In line of Duty benefits.

**NEW BUSINESS**

**Sheriff Hampton-** Deputy Morales has a long road ahead he is still in therapy and has a long road to recovery.

**Sheriff Ward-** a motion that the Scholarship account add \$3,000 to accomodate the 16 applicants who applied for scholarships. 2<sup>nd</sup> by Sheriff Matthews, Motion was approved unanimously

**OLD BUSINESS**

**MOTION TO ADJOURN**

**A motion to adjourn made by Sheriff Hampton, Sheriff Root NEXT MEETING  
December 2, 2018 @ 6:00 p.m. Louisville, KY**

COUNTY	NAME
ADAIR	Joshua Brockman
BALLARD	Bonnie Giler
BATH	Leslie Stewart
BOURBON	Terry Asbury
BREATHITT	John Hollen
BULLITT	Waf Sholar
CARLISLE	Will Gilbert
CARROLL	Stuart Gesser
CASEY	Chad Wedge
CHRISTIAN	Tyler DeArmond
CLAY	Patrick Robinson
CLINTON	Jeff Vincenz
ELLIOTT	Jay Craft
ESTILL	Chris Flynn
FRANKLIN	Chris Quire
FULTON	Derak Goodson
GRANT	Brian S. Mings
GREENUP	Matt Smith
HART	Jeffrey Wilson

HENRY	
	Kelly Perry
HIDOMAN	
	Ben Harwood
JOHNSON	
	Doug Saylnt
LAWRENCE	
	Chuck Jackson
LESLIE	
	Dily Michael Colletta
LETCHER	
	Mickey Stines
LOGAN	
	Stephen Stralton
LYON	
	Brent White
MARSHALL	
	Eddie McGuire
MCCRACKEN	
	Matt Carter
MEADE	
	Philp Wympee
MENIFFE	
	Roger Dale Smallwood JR
METCALFE	
	Ricky Minnroe Brooks
MONTGOMERY	
	David Charles
MORGAN	
	Greg Motley
MUHLEBERG	
	Brian Allen
NELSON	
	Ramon Phetrea
OWSLEY	
	Brent Douglas Lynch
PENDLETON	
	Edwin Opatka

PERRY	Joseph Engle
ROCKCASTLE	Shannon Franklin
RUSSELL	Derek K. Polston
SHELBY	Mark Mann
SPENCER	Scott Hercules
TRIGG	Juan Barnes
WARREN	Brett Hightower
WHIFLEY	Todd Shetley

## **Sheriff's Executive Command Course – 2018**

DRAFT 11/05/18

December 3 to 7, 2018  
Louisville, KY

### **MONDAY (12/3)**

- 0800 - 0830      **Orientation** (1/2 hr.) Chip White, Sandy Forseth,  
Jerry Wagner,
- 0830 – 1230      **Leadership for a Lifetime: How the Past Prepares Us for  
the Future** (4 hrs.) Paul Butler
- 1230 – 1330      Lunch
- 1330 – 1400      **Orientation** (cont.) (1/2 hr.) Chip White, Sandy Forseth,  
Jerry Wagner
- 1400 – 1700      **Department of Homeland Security** (3 hrs.) Earl Rose  
-Executive Briefing  
-Intelligence / Terrorism Update  
-Flying While Armed
- 1700 – 1800      **Sheriff's Issues Forum** (1 hr.) Jerry Wagner

### **Tuesday (12/4)**

- 0800 – 1000      **Legal Update / Administrative Law Issues** (2 hrs.)  
Tom Szurlinski
- 1000 – 1200      **School Violence: Marshall Co. Case Study** (2 hrs.) Kevin  
Byars, David Maddox
- 1200 – 1300      Lunch
- 1300 – 1700      **VALOR: Executive Briefing** (4 hrs.) BJA

### **Wednesday (12/5)**

- 0800 – 1000      **Legal Update / Administrative Law Issues** (cont.) (2 hrs.)  
Tom Szurlinski
- 1000 – 1200      **Property / Evidence: Best Practices** (2 hrs.) Shawn Butler
- 1200 – 1300      Lunch

1300 – 1600 **Contemporary Leadership Issues** (3 hrs.) Steve Edwards  
1600 – 1700 **Sheriff's Issues Forum** (cont.) (1 hr.) Jerry Wagner  
1700 - 1900 **Technology & Education Exposition** (2 hrs.) Chip White,  
Sandy Forseth, Jerry Wagner

**Thursday (12/6)**

0800 – 1000 **Legal Update / Administrative Law Issues** (cont.) (2 hrs.)  
Tom Szurlinski  
1000 – 1100 **Joint Terrorism Task Force** (1 hr.) FBI  
1100 – 1300 **Technology & Education Exposition** (cont.) (2 hrs.)  
(Working Lunch) Jerry Wagner  
1300 – 1600 **Contemporary Leadership Issues** (cont.) (3 hrs.)  
Steve Edwards  
1600 – 1700 **Sheriff's Issues Forum** (cont.) (1 hr.) Jerry Wagner

**Friday (12/7)**

0800 – 0900 **Sheriff's Issues Forum** (cont.) (1 hr.) Jerry Wagner  
0900 – 1100 **Ethical Decision Making** (2 hrs.) Ken Morris  
1100 – 1300 **Review, Critique, Exam** (2 hr.) Chip White, DOCJT Staff

**Total: 41 hours**



MIKE HARMON  
AUDITOR OF PUBLIC ACCOUNTS

**Application for Agreed-Upon Procedures Engagement under KRS 43.070 (1)(c)**

Official's Name: \_\_\_\_\_

County: \_\_\_\_\_

Office:  County Clerk  Sheriff

Audit period subject to audit \_\_\_\_\_

1. Did you have any audit comments or findings reported in your most recent audit report?  
 Yes       No      Last Financial Statement Audit: \_\_\_\_\_
2. Are you serving in office for the first time and is this the first audit period after election or are you assuming the office after experiencing a break in sequential service in this position?  
 Yes       No      Dates of service in current office: \_\_\_\_\_
3. Are you required to have a financial audit under the Single Audit Act, or provisions of any other law, grant, or debt agreement?  
 Yes       No
4. Has there been any change in key accounting/bookkeeping personnel in your office?  
 Yes       No  
 Explain: \_\_\_\_\_
5. Are you aware of any theft or fraud in your office?  
 Yes       No  
 Explain: \_\_\_\_\_

I am applying to have an agreed-upon procedures engagement for the year subject to audit, instead of a full financial statement audit. I recognize I am responsible for meeting all financial reporting requirements of my office and believe this AUP is sufficient in the audit year being requested. I acknowledge the Auditor of Public Accounts has full discretion in the approval of this application and if approved I will agree to the specific procedures for the agreed-upon procedures engagement. Also the AUP may be converted to a full financial statement audit if the AUP in progress will not provide sufficient oversight. The above information is true and correct to the best of my knowledge. The performance of an AUP does not alleviate any other financial reporting requirements, such as submission of quarterly reports, annual settlement, etc.

Official's Signature: \_\_\_\_\_

Date: \_\_\_\_\_



## Under 70,000 counties – Sheriff

### DRAFT PROCEDURES:

1. Determine if the sheriff has a fourth quarter financial statement, a receipts ledger, and a disbursements ledger.
2. Determine that the sheriff's fourth quarter financial statement agrees to the sheriff's receipts ledger and disbursements ledger. Variances that exceed 1% of gross revenues or exceed \$20,000 will be reported.
3. Compare the sheriff's operating disbursements (fourth quarter or settlement amounts) to the budget approved by fiscal court to see if the sheriff overspent the budget.
4. Determine if the sheriff has a settlement of excess fees that was approved by fiscal court, and agrees to the sheriff's fourth quarter financial statement. Variances that exceed 1% of gross revenues or exceed \$20,000 will be reported.
5. Obtain a list of accounts prepared by the sheriff that are applicable to the current calendar year.
6. Determine if the sheriff reconciles all bank accounts monthly, file for the bank reconciliation for all accounts as of December 31, 20 , to determine what the reconciled ending balances are and if bank reconciliations are accurate, and verify that bad checks and accounts receivable were handled properly.
7. Determine if receipts are properly being accounted for by comparing batched receipts to daily check out sheets, deposit tickets, receipts ledger, and bank statements for a randomly selected week.
8. Determine if tax commissions are properly accounted for by computing the sheriff's current calendar year tax commission from prior year taxes and current year taxes using the prior year sheriff tax settlement and current year recap of tax reports. Variances that exceed 1% of gross revenues or exceed \$20,000 will be reported.
9. Judgmentally select 15 operating disbursements from sheriff ledger and agree amounts paid to invoices or other supporting documentation and cancelled check. Determine if the disbursement is for official business. Inspect all credit card statements (if any) to determine if disbursements are for official business.
10. Determine excess fees due to fiscal court by recalculating the difference between total receipts and total disbursements. Verify amounts paid to determine if additional excess fees are due to fiscal court.
11. Verify the sheriff's maximum salary order for deputies was not overpaid.
12. Determine whether payroll charges are properly supported by verifying that timesheets are completed, maintained, approved, and support hours paid by inspecting one pay period's timesheets for all employees. *(Not applicable to fee paying counties)*
13. Determine that the sheriff was paid the statutory maximum.
14. Scan lease agreements and service contracts and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized. Determine if liabilities requiring disclosure were properly disclosed on the fourth quarter financial statement.
15. Verify the sheriff is properly bonded.

**Over 70,000 counties – Sheriff**

**DRAFT PROCEDURES:**

1. Determine if the sheriff has a fourth quarter financial statement, a receipts ledger, and a disbursements ledger.
2. Determine that the sheriff's fourth quarter financial statements agrees to the sheriff's receipts ledger and disbursements ledger. Variances that exceed 1% of gross revenues or exceed \$20,000 will be reported.
3. Compare the sheriff's operating disbursements (Total disbursements per EMARS 2550 Reconciliation) to the general term order approved by fiscal court or other approving authority to see if the sheriff overpaid the general term order.
4. Determine if the sheriff has reconciled the 75% payment to the EMARS 2550 report. Determine the ending reconciled balance as of December 31, \_\_\_\_.
5. Obtain a list of accounts prepared by the sheriff that are applicable to the current calendar year.
6. Determine if the sheriff reconciles all bank accounts monthly. Re-perform the bank reconciliation for all accounts as of December 31, 20\_\_\_\_, to determine what the reconciled balances are and if the amounts are accurate, and verify that bad checks and accounts payable were handled properly. Determine if any additional funds are due to the state repository for 75% or 25% accounts.
7. Determine if receipts are properly being accounted for by comparing batched receipts to daily check-out sheets, deposit tickets, receipts ledger, and bank statements for a randomly selected week.
8. Determine if tax commissions are properly accounted for by computing the sheriff's current calendar year tax commission from prior year taxes and current year taxes using the prior year sheriff tax settlement and current year recap of tax reports. Variances that exceed 1% of gross revenues or exceed \$20,000 will be reported.
9. Judgmentally select 25 operating disbursements from the sheriff's records and agree amounts to paid invoices or other supporting documentation and cancelled check. Determine if the disbursement is for official business. Inspect all credit card statements (if any) to determine if disbursements are for official business.
10. Judgmentally select one month's deposit tickets and review the attached receipts to determine if disbursements are for official business. Verify Deposit Cash Vouchers are submitted monthly and agree to amounts reimbursed by the 75% payment.
11. Verify that sheriff's maximum salary order for deputies was not overpaid.
12. Determine whether payroll charges are properly supported by verifying that time sheets are completed, maintained, reviewed, and approved, and support hours paid by inspecting one pay period's time sheets for all employees.
13. Determine that sheriff was paid the statutory maximum.
14. Scan lease agreements and service contracts and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized. Determine if liabilities requiring disclosure were properly disclosed on the fourth quarter financial statement.
15. Verify the sheriff is properly bonded.