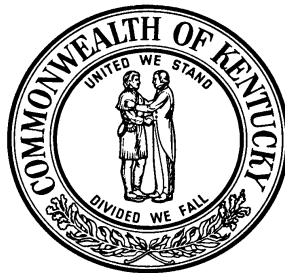


**REPORT OF THE AUDIT OF THE
WOODFORD COUNTY
CLERK**

**For The Year Ended
December 31, 2017**



**MIKE HARMON
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CONTENTS

PAGE

INDEPENDENT AUDITOR’S REPORT	1
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS	3
NOTES TO FINANCIAL STATEMENT	6
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	13
SCHEDULE OF FINDINGS AND RESPONSES	17

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

The Honorable James Kay, Woodford County Judge/Executive
The Honorable Sandra V. Jones, Woodford County Clerk
Members of the Woodford County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the County Clerk of Woodford County, Kentucky, for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Guide for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



The Honorable James Kay, Woodford County Judge/Executive
The Honorable Sandra V. Jones, Woodford County Clerk
Members of the Woodford County Fiscal Court

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Woodford County Clerk on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Woodford County Clerk, as of December 31, 2017, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Woodford County Clerk for the year ended December 31, 2017, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2019, on our consideration of the Woodford County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Woodford County Clerk's internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report comment:

2017-001 The Woodford County Clerk Did Not Turn Over All Excess Fees Monthly

Respectfully submitted,



Mike Harmon
Auditor of Public Accounts

January 8, 2019

WOODFORD COUNTY
SANDRA V. JONES, COUNTY CLERK
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2017

Receipts

State Fees For Services		\$ 7,160	
Fiscal Court			94,763
Licenses and Taxes:			
Motor Vehicle-			
Licenses and Transfers	\$ 830,380		
Usage Tax	2,184,296		
Tangible Personal Property Tax	2,682,023		
Notary Fees	6,394		
Other-			
Fish and Game Licenses	247		
Marriage Licenses	6,213		
Deed Transfer Tax	178,834		
Delinquent Tax	320,059		
		6,208,446	
Fees Collected for Services:			
Recordings-			
Deeds, Easements, and Contracts	12,493		
Real Estate Mortgages	51,565		
Chattel Mortgages and Financing Statements	59,806		
Powers of Attorney	2,824		
Affordable Housing Trust	27,245		
All Other Recordings	19,417		
Charges for Other Services-			
Candidate Filing Fees	900		
Copywork	12,782		
Postage	3,059		
		190,091	
Other:			
Transient Merchant	50		
Refunds/Overpayments	1,423		
Duplicate Registration	6,696		
Miscellaneous Income	8,539		
		16,708	
Interest Earned			2,135
Total Receipts			6,519,303

The accompanying notes are an integral part of this financial statement.

WOODFORD COUNTY
 SANDRA V. JONES, COUNTY CLERK
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
 For The Year Ended December 31, 2017
 (Continued)

Disbursements

Payments to State:

Motor Vehicle-

Licenses and Transfers	\$ 598,944	
Usage Tax	2,117,244	
Tangible Personal Property Tax	1,062,321	

Licenses, Taxes, and Fees-

Fish and Game Licenses	237	
Delinquent Tax	29,655	
Legal Process Tax	21,734	
Affordable Housing Trust	<u>27,245</u>	\$ 3,857,380

Payments to Fiscal Court:

Tangible Personal Property Tax	193,353	
Delinquent Tax	17,387	
Deed Transfer Tax	<u>169,892</u>	380,632

Payments to Other Districts:

Tangible Personal Property Tax	1,303,390	
Delinquent Tax	<u>189,908</u>	1,493,298

Payments to Sheriff

26,889

Payments to County Attorney

36,253

Operating Disbursements:

Materials and Supplies-

Office Supplies	5,000	
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Other Charges-

Postage	92	
Refunds	13,712	
Miscellaneous	<u>124</u>	<u>18,928</u>

Total Disbursements

\$ 5,813,380

WOODFORD COUNTY
 SANDRA V. JONES, COUNTY CLERK
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
 For The Year Ended December 31, 2017
 (Continued)

Net Receipts		\$ 705,923
Less: Statutory Maximum		<u>88,124</u>
Excess Fees		617,799
Less: Expense Allowance	\$ 3,600	
Training Incentive Benefit	<u>3,039</u>	<u>6,639</u>
Excess Fees Due County for 2017		611,160
Payments to Fiscal Court - Monthly		<u>586,304</u>
Balance Due Fiscal Court at Completion of Audit *		<u>\$ 24,856</u>

* - The county clerk presented a check to the fiscal court for excess fees on January 3, 2019.

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 2017

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the county clerk as determined by the audit. KRS 64.152 requires the county clerk to settle excess fees with the fiscal court by March 15 each year.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework. Under this regulatory basis of accounting, receipts and disbursements are generally recognized when cash is received or disbursed, with the exception of accrual of the following items (not all-inclusive) at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2017 services
- Reimbursements for 2017 activities
- Payments due other governmental entities for December tax and fee collections and payroll
- Payments due vendors for goods or services provided in 2017

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the county treasurer in the subsequent year.

C. Cash and Investments

KRS 66.480 authorizes the county clerk's office to invest in obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

D. Fee Pooling

The Woodford County Clerk's office is required by the fiscal court to participate in a fee pooling system. Fee officials who are required to participate in fee pooling deposit all funds collected into their official operating account. The county clerk is responsible for paying all amounts collected for others and applicable refunds to customers. Residual funds are then paid to the county treasurer on a monthly basis. Invoices are submitted to the county treasurer to document operating expenses. The fiscal court pays all operating expenses for the fee official.

WOODFORD COUNTY
 NOTES TO FINANCIAL STATEMENT
 December 31, 2017
 (Continued)

Note 2. Employee Retirement System and Other Post-Employment Benefits

The county official and employees have elected to participate, pursuant to KRS 78.530, in the County Employees Retirement System (CERS), which is administered by the Board of Trustees of the Kentucky Retirement Systems (KRS). This is a cost-sharing, multiple-employer, defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members. Benefit contributions and provisions are established by statute.

Nonhazardous covered employees are required to contribute five percent of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008, are required to contribute six percent of their salary to be allocated as follows: five percent will go to the member's account and one percent will go to the KRS insurance fund. The county's contribution rate for nonhazardous employees was 18.68 percent for the first six months and 19.18 percent for the last six months.

In accordance with Senate Bill 2, signed by the Governor on April 4, 2013, plan members who began participating on, or after, January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own accounts. Nonhazardous members contribute five percent of their annual creditable compensation and one percent to the health insurance fund which is not credited to the member's account and is not refundable. The employer contribution rate is set annually by the Board based on an actuarial valuation. The employer contributes a set percentage of the member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. A nonhazardous member's account is credited with a four percent employer pay credit. The employer pay credit represents a portion of the employer contribution.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Nonhazardous employees who begin participation on or after September 1, 2008, must meet the rule of 87 (member's age plus years of service credit must equal 87, and the member must be a minimum of 57 years of age) or the member is age 65, with a minimum of 60 months service credit.

Health Insurance Coverage

CERS also provides post-retirement health care coverage as follows:

For members participating prior to July 1, 2003, years of service and respective percentages of the maximum contribution are as follows:

Years of Service	% paid by Insurance Fund	% Paid by Member through Payroll Deduction
20 or more	100%	0%
15-19	75%	25%
10-14	50%	50%
4-9	25%	75%
Less than 4	0%	100%

As a result of House Bill 290 (2004 General Assembly), medical insurance benefits are calculated differently for members who began participation on or after July 1, 2003. Once members reach a minimum vesting period of ten years, non-hazardous employees whose participation began on or after July 1, 2003, earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar

WOODFORD COUNTY
 NOTES TO FINANCIAL STATEMENT
 December 31, 2017
 (Continued)

Note 2. Employee Retirement System and Other Post-Employment Benefits (Continued)

amount. This dollar amount is subject to adjustment annually based on the retiree cost of living adjustment, which is updated annually due to changes in the Consumer Price Index.

KRS issues a publicly available annual financial report that includes financial statements and required supplementary information on CERS. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

The Woodford County Clerk maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240, the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county clerk and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the county clerk's deposits may not be returned. The Woodford County Clerk does not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 66.480(1)(d) and KRS 41.240. As of December 31, 2017, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 4. Grant

The Woodford County Clerk's office received a local records microfilming grant from the Kentucky Department for Libraries and Archives in the amount of \$20,855. Interest totaling \$179 was received during the year. There were no disbursements during the year. The grant balance was \$21,034 as of December 31, 2017.

Note 5. Lease Agreements

The Woodford County Clerk's office was committed to the following lease agreements as of December 31, 2017:

Item Purchased	Monthly Payment	Term Of Agreement	Ending Date	Principal Balance December 31, 2017
Postage Meter	\$ 146	46 months	December 2018	\$ 1,757
Software Licenses and Service Agreement	1,500	60 Months	August 2020	51,000
				<u>\$ 52,757</u>

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2017
(Continued)

Note 6. On Behalf Payments

The Woodford County Clerk's office is required by the fiscal court to participate in a fee pooling system. Since the county clerk is fee pooling, the fiscal court pays the county clerk's statutory maximum, expense allowance, and training incentive as reflected on the county clerk's financial statement. For the year ended December 31, 2017, the fiscal court's contributions recognized by the county clerk included the amounts that were based on the statutory maximum as required by KRS 64.5275. The Woodford County Clerk recognized receipts from the fiscal court and disbursements for the statutory maximum of \$94,763 for the year ended December 31, 2017.

Note 7. Escrow Account

The Woodford County Clerk maintains an escrow account for stale outstanding checks. The balance in this account as of January 1, 2017, was \$0. There were receipts of \$178 during the year, leaving an account balance of \$178 as of December 31, 2017. The clerk's escrowed amounts were as follows:

2015	\$154
2016	\$ 24

KRS 393.090 states that after three years, if the funds have not been claimed, they are presumed abandoned. KRS 393.110 requires abandoned funds to be sent to the Kentucky State Treasurer.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

The Honorable James Kay, Woodford County Judge/Executive
The Honorable Sandra V. Jones, Woodford County Clerk
Members of the Woodford County Fiscal Court

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Woodford County Clerk for the year ended December 31, 2017, and the related notes to the financial statement and have issued our report thereon dated January 8, 2019. The Woodford County Clerk's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Woodford County Clerk's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Woodford County Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Woodford County Clerk's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*
(Continued)

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Woodford County Clerk's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Responses as item 2017-001.

Views of Responsible Official and Planned Corrective Action

The Woodford County Clerk's views and planned corrective action for the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. The Woodford County Clerk's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Mike Harmon
Auditor of Public Accounts

January 8, 2019

SCHEDULE OF FINDINGS AND RESPONSES

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WOODFORD COUNTY
SANDRA V. JONES, COUNTY CLERK
SCHEDULE OF FINDINGS AND RESPONSES

For The Year Ended December 31, 2017

STATE LAWS AND REGULATIONS:

2017-001 The Woodford County Clerk Did Not Turn Over All Excess Fees Monthly

The clerk did not turn over all net income collected by the office monthly. The clerk collected monies for web renewals totaling \$22,750 turned over by the state and filing fees totaling \$459 collected for IRS tax liens that were not disbursed monthly as excess fees. The county clerk also had \$478 in postage expenses deducted from the 2017 fee account that were actually 2018 expenses. The county clerk utilizes a debit card for postage and the card deducts from the 2017 fee account and was not transferred to the 2018 fee account at the beginning of the year. Therefore, 2018 expenditures were taken from the 2017 fee account in error. The county clerk also has collected cold checks and interest in the account that needs to be turned over to the fiscal court.

The clerk maintains separate accounts for collecting web renewals and IRS filing fees. The clerk was not aware that the funds should be transferred to the fee account for disbursement as excess fees monthly. The clerk failed to ensure the debit card utilized was deducting from the correct account.

As a result, the clerk failed to turn over funds to the fiscal court that would be utilized for funding and budgeting needs. Also, the clerk has expenditures coming out of the wrong account and could lead to errors and omissions on their budget, further leading to financial reporting errors.

Per Ordinance 2006-01, passed January 10, 2006, all net income and net fees from the office shall be paid over to the county treasurer monthly and no later than the tenth day of the following month.

We recommend the clerk ensure all funds not disbursed by end of the month be properly turned over to the fiscal court as instructed per an ordinance. Furthermore, we recommend the clerk collect and turn over all funds remaining in the account to close out the 2017 fee account.

County Clerk's Response: Due to the advice given at the onset of my first term of office, a separate ACH/Web Renewal and IRS Filing Fee account was set up in 2015. With the web renewals being made until the end of the year, a web renewal account will always have fees that are to be transferred into the previous year operating account due to the delay in when the funds reach the account from the actual day that customer got online and processed their web renewal. To correct the delay of the web renewal fees and IRS filing fees, these fees will now be directly deposited into the present operating account. These steps have been implemented as of January 23, 2019.

The correction made to ensure the debit card being utilized correctly is to no longer use a debit card for the purposes of mailing absentee ballots, which this was the only purpose of having this debit card originally. These postage fees for the mailing of absentee ballots will be paid by check only.

In reference to the interest being collected in the account that needs to be turned over to the fiscal court, all interest accrued monthly is always included in the fiscal court's monthly excess fee check, and if it was not properly included in the excess fee check, the reconciliation would be incorrect. However, the NSF distribution of fees into the correct account at the end of the year is now realized and corrected accordingly.

Auditor's Reply: The 2017 fee account accrued interest of \$498 in 2018 that should have also been turned over to the fiscal court.