

## **FY 2013 Legislative Audit Reportable Findings**

Audit procedures indicated that the offices of Treasurer, Tax Collector, County Clerk, Circuit Clerk and Assessor were in substantial compliance with Arkansas Fiscal and Financial Laws.

Non-compliance with state law was noted in the offices of the County Judge and Sheriff.

Those findings and associated responses are shown below:

### **County Judge:**

The County Comptroller's reconciliations of fund activity to the Treasurer activity were not prepared cyclically or timely. We recommend that the Accounting office prepare fund reconciliations cyclically and timely.

#### **Response:**

**The Comptroller intends to implement a cyclical and timely process for the fund reconciliation. The 2013 reconciliation process was affected by turnover in the Comptroller position.**

### **Sheriff:**

The Sheriff's Communication Fund began to be maintained by the County Treasurer during 2013, and the County commingled restricted Sheriff fees of ACA §21-6-307 with unassigned telephone commissions of ACA §12-41-105, which resulted in expenditures that were in noncompliance with the restrictions of ACA §21-6-307. We recommend that the county ensure that expenditures are in compliance with restricted revenue source requirements

#### **Response:**

**Effective FY 2014, revenues are no longer being commingled and expenditures are in compliance with the with the restricted revenue source requirements of the Arkansas code noted.**

