

Estill Co. Courthouse News

Property Transfers

Master Commission Deed between Tax Ease Investments I, LLC and James Daniel Parson, et. al., \$150, to Tax Ease Lien Investments 1, LLC, \$150.00, tract on waters of Opossum Run Creek.

Arthur D. and Shonna Ballard, and Randall Ballard to Arthur G. Ballard, love and affection, certain lots in Estill Acres Subdivision.

Charlotte Faye Richardson to Jack D. and Mary

Lynn Richardson, love and affection, two tracts, one acre, more or less, on KY 52 and two acres, more or less on Opossum Run Road.

WIC, Inc. to Warren F. Toler Funeral Homes, Inc., capital contribution, tract on Old KY 52.

James E. and Pauline Bri Bingham to Onna Mil Bringer to Zachary Michael O'Grady, \$213,000, 254.87 acres on Murphy's Ford Road.

David Moreland to

Charles and Kathleen Neal, deed of correction, \$12,000, on Main Street adjoining city of Irvine.

Marriages

Brandi Shae Innis, 20, of Turner Ave., 20, homemaker and Efrain James Nieves, 20, of Turner, Ave., Irvine, married Dec. 19, 2017.

Junnie Lynn Conrad, 55, RN of Cox Road, Irvine and Darrell Ray Sisco, 54, truck driver of Cox Road, Irvine, married Dec. 10, 2017.

Sheriff's Financial Statement Released

State Auditor Mike Harmon on Dec. 20 released the audit of the 2015 financial statement of Estill County Sheriff Gary Freeman.

State law requires the auditor to annually audit the accounts of each county sheriff. In compliance with this law, the auditor issues two sheriff's reports each year: one reporting on the audit of the sheriff's tax account, and the other reporting on the audit of the fee account used to operate the office.

Auditing standards require the auditor's letter to communicate whether the financial statement presents fairly the receipts, disbursements, and excess fees of the Estill County Sheriff in accordance with accounting principles generally accepted in the United States of America.

The sheriff's financial statement did not follow this format. However, the sheriff's financial statement is fairly presented in conformity with the regulatory basis of accounting, which is an acceptable reporting methodology. This reporting methodology is followed for all 120 sheriff audits in Kentucky.

As part of the audit process, the auditor must comment on noncompliance with laws, regulations, contracts, and grants. The auditor must also comment on material weaknesses involving the internal control over financial operations and reporting.

The audit contains the following comments:

The sheriff did not deposit funds daily. The sheriff did not make daily deposits. All fees collected in January 2015 were deposited on February 4, 2015. The sheriff was performing daily check-out procedures when funds were collected; however, these funds were not deposited timely. The sheriff

maintains daily collections in the office safe. According to the bookkeeper, bank deposits are made periodically or when a large amount of collections are on hand.

Maintaining funds in the office increases the risk that fraud, errors, or misappropriations will occur. As mandated by KRS 68.210, the State Local Finance Officer prescribes minimum standards for fee officials, including performing daily check-out procedures and making daily deposits intact into a federally insured banking institution. We recommend the sheriff make bank deposits daily.

Sheriff's response: The official did not provide a response.

The sheriff's office lacks adequate segregation of duties. According to the sheriff, due to a small staff, the responsibilities of recording, depositing, and reconciling cash are delegated to the same individual. Since only one person performs these functions, there is no assurance that financial transactions are accurate, complete, and free of error or misstatement. It increases the risk of undetected fraud or errors. The functions of receiving, recording, depositing, and reconciling cash should be separated whenever possible in order to decrease the risk of undetected errors, misstatements, or fraud. If duties cannot be adequately segregated, the sheriff could implement and document compensating controls to reduce the risk of inadequate segregation of duties.

Examples of compensating controls include: the sheriff comparing daily checkout sheet to receipts ledger and bank deposit, reviewing bank reconciliations for accuracy, performing surprise cash counts, reviewing invoices prior to payment,

and reviewing all financial reports.

The sheriff could document his review process by initialing reports and supporting documentation. We recommend the sheriff segregate the duties of receiving, recording, depositing, and reconciling cash or implement and document compensating controls to offset this control issue.

Sheriff's response: The official did not provide a response.

The sheriff's responsibilities include collecting property taxes, providing law enforcement and performing services for the county fiscal court and courts of justice. The sheriff's office is funded through statutory commissions and fees collected in conjunction with these duties.

The audit report can be found on the auditor's website.

top ten
Most Charitable States

1. Utah
2. Minnesota
3. North Dakota
4. Maryland
5. Oklahoma
6. Delaware
7. New Hampshire
8. Ohio
9. Wisconsin
10. Arkansas

Source: WalletHub

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Births -- Baptist Health of Richmond

County	DOB	Parents	Town	Gender
Madison	Dec. 21, 2017	Sidney and Joshua Francis	Richmond	Boy
Estill	Dec. 22, 2017	Hailey Wilson and Jonathan Black	Irvine	Boy
Madison	Dec. 22, 2017	Daba Seye and Abdou Niang	Berea	Girl
Madison	Dec. 22, 2017	Alexis Farrington and Zakery Clark	Richmond	Girl
Estill	Dec. 22, 2017	Erin Jelly and Trevor Braukman	Irvine	Boy
Estill	Dec. 22, 2017	Tara Coffey and Zachary Thomas	Irvine	Boy
Madison	Dec. 23, 2017	Nichole and Broderick Hackney	Richmond	Girl
Rockcastle	Dec. 27, 2017	Sheena Pitman and Blake Lovell	Mt. Vernon	Boy

The Estill County Tribune

Estill County	Adj. Counties	Kentucky	Out of State
1 year \$16.04	1 year \$26.42	1 year \$30.19	1 year \$32.00
Sales Tax 0.96	Sales Tax 1.58	Sales Tax 1.81	Sales Tax 0.00
Total \$17.00	Total \$28.00	Total \$32.00	Total \$32.00

**Seniors, 65 and older, may deduct \$2.50 from above totals

Name _____
 Address _____
 City, State, Zip _____

Send this form with proper payment to:

The Estill County Tribune
6135 Winchester Road
Irvine, Kentucky 40336-8517

Irvine Stop & Shop New Year's Specials

Wednesday, Jan. 3rd thru Tuesday, Jan. 9th

12-Packs 12-Ounce Cans	3/\$10
Pepsi Products	FOR
Center Cut Pork Chops	\$1.49 Lb.
10-Lb. Bags Chicken Leg Quarters	\$5.90 Ea.
Grain Fed (Whole) Ribeye Loin	\$5.99 Lb.
12-Ounce Packs Oscar Meyer Bologna	4/\$5 FOR
Breaded (10-Lb. Bags) Chicken Strips	\$16.99 Each
16-Oz. Rolls Webber's Sausage	2/\$5 FOR
Assorted Hamburger Helper	3/\$5 FOR
Banquet Frozen Dinners	\$1.39 Each
Totino's Party Pizzas	\$1.59 Each
96-Ounce Awesome Bleach	\$1.00 Each
12-Roll Packs Bath Tissue	\$5.99 Each
Red Gold Tomato Juice	2/\$4 FOR
16-Oz. Boxes Zesta Crackers	2/\$5 FOR
Bush's (16-Oz. Cans) Chili Beans	2/\$3 FOR
French's Chili-O-Mix	4/\$5 FOR
4-Lb. Bags Domino Sugar	\$2.69 Each
45-Oz. Tubs Country Crock	\$3.99 Each

Not responsible for typographical errors



905 Richmond Road, Irvine • 723-7512

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