

December 4, 2013

To Sheriff Chad Schmidt
Bennington County Sheriff's Department

We have audited the financial statements of the business-type activities of the Bennington County Sheriff's Department (the "Department") for the year ended June 30, 2013, and have issued our report thereon dated December 5, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 24, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on October 24, 2013.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Department are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013. We noted no transactions entered into by the Department during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates used by management.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedules summarize corrected misstatements of the financial statements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 5, 2013.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Department's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Department's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of management of Bennington County Sheriff's Department and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



McSoley McCoy & Co.

Bennington County Sheriff's Department
Corrected Misstatements
June 30, 2013

	Debit	Credit
Adjusting Journal Entries JE # 1		
Reclassify equipment bought on 2/23/12 and expensed and 2012 and 2013 depreciation amounts.		
16010 Equipment-001	\$ 10,291	
30000.1 Retained Earnings	613	
64000 Depreciation Expense	1,470	
16020 Accumulated Depreciation - Furniture		\$ 2,083
30000.1 Retained Earnings		10,291

Adjusting Journal Entries JE # 2		
Reclassify license plate equipment bought on 8/6/11 to assets and book FY 2012 and 2013 depreciations.		
16010 Equipment-001	22,460	
30000.1 Retained Earnings	2,941	
64000 Depreciation Expense	3,209	
16020 Accumulated Depreciation - Furniture		6,150
30000.1 Retained Earnings		22,460

Adjusting Journal Entries JE # 3		
Reclassify leased equipment bought on 5/27/10 to asset and book 2010-2013 depreciation expenses.		
16010 Equipment-001	19,618	
30000.1 Retained Earnings	3,036	
64000 Depreciation Expense	2,803	
16020 Accumulated Depreciation - Furniture		5,839
30000.1 Retained Earnings		19,618

Adjusting Journal Entries JE # 4		
Reclassify VLEC Equipment expensed on 11/13/12 and book depreciation		
16010 Equipment-001	3,770	
64000 Depreciation Expense	754	
16020 Accumulated Depreciation - Furniture		754
79000 VLEC Expense		3,770

Adjusting Journal Entries JE # 5

Adjust Interest expense not booked on car notes.

67500	Interest Expense	2,556	
24500	Note payable - 2006 Tahoe		460
27001	Merchants Bank - 3-Crown Vics		505
27016	2006 Chevy Tahoe		731
27460	N/P 3 - 2007 Ford Crown Vics		860

Adjusting Journal Entries JE # 6

Adjust accrued payroll recorded.

20110	Accrued Salaries	5,080	
77500	Wages Expense		5,080

Adjusting Journal Entries JE # 7

Realize FY 2013 Insurance expenses still in prepaid accts.

67000	Insurance Expense	7,875	
15050	Prepaid Expenses		7,875

Adjusting Journal Entries JE # 8

Transfer prepaid Insurance portion from expenses.

15050	Prepaid Expenses	858	
67000	Insurance Expense		858

Adjusting Journal Entries JE # 9

Transfer expenses to prepaid expense account.

15050	Prepaid Expenses	774	
67000	Insurance Expense		774

Adjusting Journal Entries JE # 10

Rollover retained earnings.

70500	Misc. Expense	23	
30000.1	Retained Earnings		23

Adjusting Journal Entries JE # 11

Furniture & Equipment Depreciation Expense current.

64000	Depreciation Expense	16,211	
16020	Accumulated Depreciation – Furniture		16,211

Adjusting Journal Entries JE # 12

Automobile Depreciation Expense current.

64000	Depreciation Expense	30,629	
16050	Accumulated Depreciation - Automobile		30,629

Bennington County Sheriff's Department

Financial Statements
(With Independent Auditors' Report)

For the Year Ending June 30, 2013

Bennington County Sheriff's Department

For the Year Ending June 30, 2013

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Independent Auditors' Report

Chad Schmidt, Sheriff
Bennington County Sheriff's Department
Bennington, Vermont

We have audited the accompanying financial statements of the business-type activities of the Bennington County Sheriff's Department of the County of Bennington, Vermont (the "Department"), as of and for the year ended June 30, 2013, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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



Unmodified Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Department as of June 30, 2013, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Bennington County Sheriff's Department has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2013, on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

McSoley McCoy & Co

December 5, 2013
VT Reg. No. 92-349

Bennington County Sheriff's Department
Statement of Net Position
June 30, 2013

Assets:

Current assets	
Cash	\$ 70,416
Accounts receivable	145,308
Prepaid expenses	<u>1,632</u>
Total current assets	217,356
 Vehicles and equipment, net of accumulated depreciation	 <u>188,384</u>
 Total assets	 <u>405,740</u>

Liabilities:

Current liabilities	
Accounts payable	24,742
Accrued payroll and payroll items	26,780
Current portion of notes payable	<u>25,183</u>
Total current liabilities	76,705
 Notes payable, net of current portion	 <u>18,984</u>
 Total liabilities	 <u>95,689</u>

Net position:

Unrestricted	165,834
Invested in capital assets, net of related debt of \$44,167	<u>144,217</u>
 Total net position	 <u>\$ 310,051</u>

See accompanying notes and independent auditors' report.

Bennington County Sheriff's Department
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2013

Operating Revenues:	
Charges for services	\$ 1,212,857
Operating grants	110,450
Miscellaneous revenues	<u>1,129</u>
 Total operating revenues	 <u>1,324,436</u>
 Operating Expenses:	
Contracted services	844,990
Automotive services	173,162
Communication services	19,830
Transportation services	1,004
Administration and general	218,496
Grant expense	712
Depreciation	<u>55,076</u>
 Total operating expenses	 <u>1,313,270</u>
 Net operating income	 <u>11,166</u>
 Non-operating income (expense):	
Interest income	122
Interest expense	<u>(2,557)</u>
 Total non-operating income (expense)	 <u>(2,435)</u>
 Net income	 8,731
Net position, beginning of year	255,518
Prior period adjustment	<u>45,802</u>
Net position, end of year	<u>\$ 310,051</u>

See accompanying notes and independent auditors' report.

Bennington County Sheriff's Department
Statement of Cash Flows
For the Year Ended June 30, 2013

Operating activities:

Cash received from customers	\$ 1,200,228
Cash received from operating grants	110,450
Cash payments to suppliers for goods and services	(481,185)
Cash payments to employees for services	<u>(776,479)</u>
Net cash provided by operating activities	<u>53,014</u>

Cash flows from capital and related financing activities:

Acquisition of capital assets	(73,854)
Interest income	122
Interest expense	(2,557)
Proceeds from note payable	16,000
Principal payments on notes payable	<u>(23,968)</u>

Net cash used by capital and related financing activities (84,257)

Net decrease in cash (31,243)

Cash, beginning of year 101,659

Cash, end of year \$ 70,416

Reconciliation of operating income to net cash provided by operating activities:

Net operating income	\$ <u>11,166</u>
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	55,076
Decrease in prepaid expenses	6,243
Increase in accounts receivable	(13,758)
Decrease in accrued payroll	(5,220)
Decrease in accounts payable	<u>(493)</u>
Total adjustments	<u>41,848</u>
Net cash provided by operating activities	<u><u>\$ 53,014</u></u>

See accompanying notes and independent auditors' report.

Bennington County Sheriff's Department
Notes to Financial Statements
For the Year Ending June 30, 2013

(1) Summary of Significant Accounting Policies

The Bennington County Sheriff's Department (the "Department") is a governmental entity operating under Title 24 Vermont Statutes Annotated Section 290 located in the County of Bennington, Vermont. Funding is provided by the State of Vermont and the County of Bennington. Operating revenue is generated by service charges, some of which are set by state statute and others are set by the Department. Included among the duties performed by the Department are contracting to provide law enforcement services; security services; control dispatching and other centralized support services; service of lawful writs, warrants and processes; and transportation of prisoners and the mentally disabled.

(a) Basis of accounting

The accompanying financial statements have been prepared using the accrual basis of accounting. The Department's revenues are recognized when they are earned, and their expenses are recognized when they are incurred. The Sheriff's Department applied (a) all Governmental Accounting Standards Board (GASB) pronouncements and (b) Financial Accounting Standards Board (FASB) Statements and Interpretations, APB Opinions, and Accounting Research Bulletins issued on or before November 20, 1989, except insignificant items that conflict with GASB pronouncements.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

When both restricted and unrestricted resources are available for use, it is the Department's policy to use restricted resources first, then unrestricted resources, as needed.

(b) Basis of presentation

The Department accounts for ongoing operations and activities using proprietary fund accounting, a method developed with the economic resources measurement focus. This focus is similar to accounting methods used in the private sector.

(c) Vehicles and equipment

Vehicles and equipment are recorded at cost with depreciation computed using the straight-line method over their estimated useful lives. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected as nonoperating activity for the period. The cost of maintenance and repairs is charged to expense as incurred; renewals and betterments over \$1,000 are capitalized.

Bennington County Sheriff's Department
Notes to Financial Statements
For the Year Ending June 30, 2013

Summary of Significant Accounting Policies (continued)

Estimated useful lives by major classification are as follows:

Equipment	5 - 7 years
Furniture & Fixtures	5 - 7 years
Vehicles	5 - 7 years

(d) Unrestricted and restricted net assets

Unrestricted net assets for proprietary funds represent the net assets available for future operations or distributions.

(e) Use of estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

(f) Accounts receivable

Significant receivables include amounts due from state, town, and contractor contracts. These receivables are due within one year. The Department has not recorded an allowance for uncollectible accounts at June 30, 2013.

(g) Subsequent events

The Department evaluated subsequent events through December 5, 2013, the date the Department's financial statements were available to be used and no events or transactions occurred.

(2) Cash and Categories of Risk

There are three categories of credit risk that apply to the Department's balance:

1. Insured by the FDIC or collateralized with securities held by the Department or by the Department's agent in the Department's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the Department's name.
3. Uncollateralized.

Bennington County Sheriff's Department
Notes to Financial Statements
For the Year Ending June 30, 2013

Cash and Categories of Risk (continued)

The Department's bank balances are categorized below to give an indication of the level of risk assumed by the Department at June 30, 2013.

	<u>Book Balance</u>	<u>Bank Balance</u>	
Insured deposits	\$ 69,707	\$ 83,732	
Uninsured deposits	-	-	
Cash on hand	150	-	
Undeposited funds	<u>559</u>	<u>-</u>	
Total cash funds	<u>\$ 70,416</u>	<u>\$ 83,732</u>	

(3) Vehicles and Equipment

Vehicles and equipment are summarized as of June 30, 2013 by major classifications as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Vehicles	\$ 454,859	\$ 47,400	\$ -	\$ 502,259
Adjusted Equipment	<u>362,814</u>	<u>26,453</u>	<u>-</u>	<u>389,267</u>
Total vehicles and equipment	817,673	73,853	-	891,526
Less accumulated depreciation	<u>(648,066)</u>	<u>(55,076)</u>	<u>-</u>	<u>(703,142)</u>
Net vehicles and equipment	<u>\$ 169,607</u>	<u>\$ 18,777</u>	<u>\$ -</u>	<u>\$ 188,384</u>

Bennington County Sheriff's Department
Notes to Financial Statements
For the Year Ending June 30, 2013

(4) Long-term Debt

Long-term debt as of June 30, 2013 consists of the following with Merchants Bank:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Current Maturities</u>	<u>Remaining Balance</u>
4.27% note due November, 2016 as follows:					
	\$ <u> -</u>	\$ <u> 16,000</u>	\$ <u> 2,173</u>	\$ <u> 3,842</u>	\$ <u> 9,985</u>
4.71% note due May, 2015 as follows:					
	\$ <u> 11,633</u>	\$ <u> -</u>	\$ <u> 3,938</u>	\$ <u> 4,106</u>	\$ <u> 3,589</u>
4.05% note due December, 2014 as follows:					
	\$ <u> 26,067</u>	\$ <u> -</u>	\$ <u> 10,125</u>	\$ <u> 10,532</u>	\$ <u> 5,410</u>
4.67% note due April, 2014 as follows:					
	\$ <u> 14,435</u>	\$ <u> -</u>	\$ <u> 7,732</u>	\$ <u> 6,703</u>	\$ <u> -</u>
Totals	\$ <u> 52,135</u>	\$ <u> 16,000</u>	\$ <u> 23,968</u>	\$ <u> 25,183</u>	\$ <u> 18,984</u>

Future maturities of long-term debt are presented in the following table.

Year ending	
<u>June 30:</u>	
2014	\$ 25,183
2015	13,008
2016	4,184
2017	<u>1,792</u>
	\$ <u>44,167</u>

(5) Cost Sharing

Under Vermont law, Bennington County and the State of Vermont are required to cover certain costs of the Department. Such costs include the Sheriff's salary and benefits, administrative salary and benefits, office space, certain automotive expenses and others. The amount expended by the County and State during the year ended June 30, 2013 has not been determined.

Bennington County Sheriff's Department
Notes to Financial Statements
For the Year Ending June 30, 2013

(6) Operating Grants

The Department received grants from the U.S. Government and other grantors. Entitlements to the resources are generally based on compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditures of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors. Any disallowance as a result of these audits becomes a liability of the Department. As of June 30, 2013, management believes that no material liabilities will result from such audits.

(7) Risk Management

The Department is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Sheriff's Department maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Department. Settled claims have not materially exceeded this commercial coverage in any of the past three fiscal years.

(8) Prior Period Adjustment

During 2013, the Department discovered that equipment was inadvertently expensed in 2012 totaling \$52,369. These amounts should have been capitalized and depreciated resulting in a prior period net adjustment in the amount of \$45,802.

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Chad Schmidt, Sheriff
Bennington County Sheriff's Department
Bennington, Vermont

We have audited the financial statements of the business-type activities of the Bennington County Sheriff's Department of the County of Bennington, Vermont (the "Department") as of and for the year ended June 30, 2013, which comprise the Bennington County Sheriff's Department's basic financial statements, and have issued our report thereon dated December 5, 2013. We conducted our audit 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 of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Department's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Department's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Department's financial statements that is more than inconsequential will not be prevented or detected by the Department's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Department's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described above and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as items 2013-01, 2013-02 and 2013-03 that we consider to be significant deficiencies in internal control over financial reporting. A *significant deficiency* is a deficiency, or 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.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free of material misstatements, 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This communication is intended solely for the information and use of the Department and is not intended to be and should not be used by anyone other than this specified party.

McSoley McCoy & Co.

December 5, 2013
VT Reg. No. 92-349

Bennington County Sheriff's Department
Schedule of Findings and Questioned Costs
June 30, 2013

Internal Control – Significant Deficiencies

Findings

2013-01 Capitalization of Assets

The Department has a policy of capitalizing assets greater than \$1,000. We noted that several expenditures had been recorded as expenses rather than capital assets. In addition, capital assets that are purchased with grant funds or received through other sources should also be considered as a capital asset with the corresponding revenue recorded, as applicable.

We recommend that the Department adhere to their capitalization policy.

Management's Response

Management agrees with this finding and will implement procedures to review all capital purchases and repairs in excess of \$1,000 for proper recognition.

2013-02 Revenue and Expense Recognition

The accrual basis of accounting requires that revenue and expenses be recognized when revenue is earned or becomes realizable and when expenses are incurred. During our audit we noted that expenses for several services received were recorded to the incorrect fiscal year.

We recommend that management implement procedures to ensure all revenue and expenses be recognized to the proper period. This should include reviewing invoices to determine that charges are billed for the same period the service was rendered, reviewing invoices to determine if there are prepaid amounts for coverage after year end, and reviewing invoices that are received after year end to ensure they are recorded to the proper period.

Management's Response

Management agrees with this finding and will begin reviewing revenue and expense transactions to ensure proper cutoff.

2013-03 Segregation of Duties

A critical element of any internal control is to separate the authority from recordkeeping functions. During our audit we learned that the Sheriff has full access to QuickBooks, accounting software. Therefore the Sheriff could record journal entries and make other transactions within QuickBooks.

We recommend the Department grant read-only access to the Sheriff to QuickBooks.

Management's Response

Management agrees with this finding and will consider granting read-only access to the Sheriff.