
Judge/Executive Darrell L. Link presented for a motion to accept the agreement between the Grant County Fiscal Court and CPA Denise M. Keene to perform an audit of the Inmate Trust Fund Account and Canteen Fund Account at the Grant County Detention Center and to grant permission for Judge/Executive Darrell L. Link to sign the agreement.

Wanda Hammons asked if we knew how much money, if any was missing and Judge Link stated that he did not know, but with allegations being put forward, he felt that an audit was in order. County Attorney, Joe Taylor shared that the State Police were conducting a forensic audit of the Jail's computers and that Mr. Steven Skinner is also in possession of two laptops that are the property of the Grant County Detention Center and that they are working through attorney Jeff Mando to get those returned to the Detention Center. Magistrate Hammons asked if Peggy Updike could not look into this matter and thus save the county money on an audit. Judge Link stated that Peggy Updike did set in on the meeting with Mrs. Keene but that she is not a CPA and does not have the time to get involved in an audit. This audit includes the accounts that are handled internally at the Jail and we do not have access to these accounts. A general discussion regarding the key employees at the Detention Center was held and Judge Link stated that he wasn't sure of the truthfulness of the jail employees and therefore felt like to be fair to any incoming jailer or even to the jailer himself, that an audit was necessary.

Motion of Richard Austin, seconded by Bobby Young to accept the agreement between the Grant County Fiscal Court and CPA Denise M. Keene to perform an audit of the Inmate Trust Fund Account and Canteen Fund Account at the Grant County Detention Center and to grant permission for Judge/Executive Darrell L. Link to sign the

Denise M. Keene

Certified Public Accountant
P.O. Box 1444 • Georgetown, KY 40324
502-857-2579



October 31, 2014

Darrell L. Link
Grant County Judge Executive
101 North Main Street
Williamstown, KY 41097

Terry Peebles
Grant County Jailer
212 Barnes Road
Williamstown, KY 41097

Dear Judge Link:

This engagement letter confirms our understanding of the terms and objectives of our engagement and limitations of the services that Denise M. Keene, CPA will provide to Grant County Fiscal Court. This engagement is solely to assist you and Terry Peebles, Grant County Jailer in the Agreed-Upon Procedures for the Inmate Account and the Canteen Account under the control of Mr. Peebles.

Scope of Services

We will apply the Agreed-Upon Procedures described in the attached schedule (Schedule A) to reconcile the Inmate Account and the Canteen Account under the control of Mr. Peebles for the period January 1, 2011 to October 31, 2014. You may specify changes to the scope or nature of the Agreed-Upon Procedures. If this occurs, we will amend Schedule A to address the change in Agreed-Upon Procedures.

Our engagement to apply the Agreed-Upon Procedures will be performed in accordance with Statements on Standards for Attestation Engagements issued by the AICPA.

When we complete our procedures, we will issue a report describing the Agreed-Upon Procedures and our findings. Denise M. Keene, CPA is responsible for supervising the engagement and authorizing the signing of our report.

Limitations of the Agreed-Upon Procedures

The performance of Agreed-Upon Procedures does not constitute an examination, and we will not express an opinion on the Inmate Account and the Canteen Account. Moreover, we have no obligation to perform any procedures beyond those listed in Schedule A. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. Also, our report is intended solely for the use of the Grant County Fiscal Court and the Grant County Jailer and should not be used by anyone other than the Grant County Fiscal Court and the Grant County Jailer.

We will not evaluate the Agreed-Upon Procedures to determine if they are appropriate for the Grant County Fiscal Court and the Grant County Jailer's purposes. Consequently, we make no representation regarding the sufficiency of the Agreed-Upon Procedures either for the purpose of this engagement or for any other purpose.

agreement.

The following votes were taken: Wanda Hammons, Magistrate 2nd District, votes, yes; Bobby Young, Magistrate 3rd District, votes, yes; Richard Austin, Magistrate 1st District, votes, yes; and Hon. Darrell Link, County Judge/Executive, votes, yes.

Our engagement cannot be relied upon to disclose errors, fraud, or noncompliance with laws and regulations that may exist. However, we will inform the Grant County Fiscal Court and the Grant County Jailer of any material errors, fraud, or noncompliance with laws and regulations that come to our attention, unless they are clearly inconsequential.

Responsibility for Agreed-Upon Procedures

The Grant County Fiscal Court and the Grant County Jailer acknowledges that they specified the Agreed-Upon Procedures, and they are solely responsible for the sufficiency of the procedures.

You are responsible for the following:

Making all management decisions and performing all management functions in connection with the services and information provided resulting from the engagement

Designating an individual with suitable skill, knowledge, and/or experience to oversee our services

Evaluating the adequacy and results of the services performed

Accepting responsibility for the results of the services performed

Designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the information provided to us

Preventing and detecting fraud

Identifying and ensuring that the Grant County Jailer complies with applicable laws and regulations

Making all financial records and related information available to us and for the accuracy and completeness of that information.

Fees

Our fees will be billed at \$100 per man hour, with a maximum expected fee of \$20,000. We will also bill mileage to and from our office to the Detention Center at the state mileage rate.

This fee estimate is based on anticipated cooperation from, and availability of your personnel, the expectation that the records will be in good condition, and the assumption that unexpected circumstances will not be encountered during the Agreed-Upon Procedures. If we believe that significant additional time is likely to be necessary in order to complete the Agreed-Upon Procedures, we will discuss it with you and arrive at a new fee estimate before we incur significant additional fees or costs.

Release of Documents

As a result of this engagement, we may be required or requested to provide information or documents to you or a third-party in connection with governmental regulations or a legal proceeding. If it is ultimately determined that we must comply with such requirements or requests, our efforts in complying with such requests or demands will be deemed a part of this engagement, and we shall be entitled to additional compensation for our time and reimbursement for our out of pocket expenditures (including legal fees) in complying with such request or demand.

Document Retention Policy

At the conclusion of this engagement, we will return all original records you supplied to us. The records are the source documents for your operations and comprise the support for the results of this engagement. Our engagement files, including our working papers and documents obtained directly from third parties, are our property and are not a substitute for your own records. It is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. Our policy calls for us to retain all pertinent information for five years.

Electronic Communications

In the performance of services described in this engagement letter, we may communicate to you and third parties by facsimile or send electronic mail (e-mail) over the internet. Such communications may include information that is confidential to the Grant County Fiscal Court and/or Grant County Jail. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you understand and accept that we have no control over the unauthorized interception of these communications once they have been sent. Unless you issue specific instructions to do otherwise, you are consenting to our use of electronic communications during this engagement as we deem appropriate.

At the conclusion of our engagement, we will require a representation letter from you and the jailer that among other things, will confirm management's responsibility for the presentation of the Inmate Account and the Canteen Account.

If the above terms are acceptable to you and the jailer and the services outlined are in accordance with your understanding (including the description of the Agreed-Upon Procedures in Schedule A), please sign the enclosed copy of this letter in the space provided and return it to us.

Sincerely yours,



Denise M. Keene, CPA

This engagement letter sets forth the entire understanding of the Parties with respect to the services to be provided by Denise M. Keene, CPA.

By Grant County Fiscal Court

Signature  _____
Darrell Link, Grant County Judge Executive Date

By Grant County Jailer

Signature  _____
Terry Peeples, Grant County Jailer Date 11-3-14

Grant County Fiscal Court
Grant County Jail

Schedule A

The scope of this engagement is limited to the following Agreed-Upon Procedures:

1. Reconcile the Inmate Account and the Canteen Account for the period January 1, 2011 through October 31, 2014 with QuickBooks.
2. Compare the Kiosk receipts with deposits for the period January 1, 2011 through October 31, 2014.
3. Requests reports from Touch Pay Direct on receipts for inmates and reconcile that to the Inmate Account.
4. Requests reports from Aramark on receipts and disbursements for inmates and reconcile that to the Canteen Account.
5. Requests report from Aramark on commissions paid to the jail for canteen sales, reconcile that with deposits and compare to contract.
6. Reconcile Booking Fees, and Fees for Services with amounts charged to the Inmate Account.
7. Evaluate disbursements for allowable vs nonallowable costs based on KRS 441.135.

Judge/Executive Darrell L. Link presented for a motion upon the recommendation of Sheriff Chuck Dills to appoint Gerald Stephen Sewell as a Part-Time Court Security Deputy at the Grant County Judicial Center at an hourly rate of \$10.00 per hour, effective November 3, 2014.

Motion of Wanda Hammons, seconded by Bobby Young to appoint Gerald Stephen Sewell as a Part-Time Court Security Deputy at the Grant County Judicial Center at an hourly rate of \$10.00 per hour, effective November 3, 2014.

The following votes were taken: Wanda Hammons, Magistrate 2nd District, votes, yes; Bobby Young, Magistrate 3rd District, votes, yes; Richard Austin, Magistrate 1st District, votes, yes; and Hon. Darrell Link, County Judge/Executive, votes, yes.



GRANT COUNTY JUDGE EXECUTIVE DARRELL L. LINK

101 NORTH MAIN STREET, WILLIAMSTOWN, KY 41097

(859) 823-7561 * FAX (859) 428-4567

WWW.GRANTCOUNTY.KY.GOV * EMAIL JUDGEEXEC@GRANTCO.ORG

MAGISTRATES: RICHARD AUSTIN 1ST DISTRICT * WANDA HAMMONS 2ND DISTRICT * BOBBY YOUNG 3RD DISTRICT

APPOINTMENT

I, Darrell L. Link, Grant County Judge/Executive, do hereby appoint GERALD STEPHEN SEWELL, 14640 Salem Creek Road, Crittenden, Ky. 41030 as a Part-Time Court Security Deputy for the Grant County Judicial Center at an hourly wage of \$10.00 per hour, effective November 3, 2014.
Dated this the 3rd day of November 2014.

Grant County Judge/Executive
Darrell L. Link

Judge/Executive Darrell L. Link presented for a motion upon the recommendation of Grant County Jailer, Terry Peebles, to promote Tonya Beagle from the rank of Captain to the rank of Major at the Grant County Detention Center at a salary of \$46,000.00 annually retroactive to November 2, 2014.

Motion of Bobby Young, seconded by Wanda Hammons upon the recommendation of Terry Peebles, Grant County Jailer to promote Tonya Beagle from the rank of Captain to the rank of Major at the Grant County Detention Center at a salary of \$46,000.00 annually.

The following votes were taken: Wanda Hammons, Magistrate 2nd District, votes, yes; Bobby Young, Magistrate 3rd District, votes, yes; Richard Austin, Magistrate 1st District, votes, yes; and Hon. Darrell Link, County Judge/Executive, votes, no.



JUDGE EXECUTIVE DARRELL L. LINK

101 NORTH MAIN STREET, WILLIAMSTOWN, KY 41097

(859) 823-7561 * FAX (859) 428-4567

WWW.GRANTCOUNTY.KY.GOV * EMAIL JUDGEEXEC@GRANTCO.ORG

MAGISTRATES: RICHARD AUSTIN 1ST DISTRICT * WANDA HAMMONS
2ND DISTRICT * BOBBY YOUNG 3RD DISTRICT

APPOINTMENT

I, Darrell Link, Grant County Judge/Executive, upon the Recommendation of Grant County Jailer, Terry Peeples, do hereby promote TONYA BEAGLE, from Captain to Major at the Grant County Detention Center at a salary of \$46,000.00 retroactive to November 2, 2014.

Dated this the 3rd day of November, 2014.

Darrell L. Link
Grant County Judge/Executive

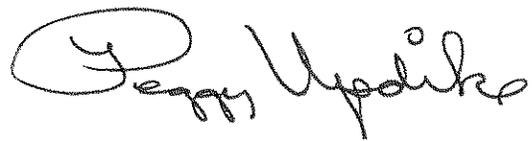
Judge/Executive Darrell L. Link presented the monthly cash position report from Treasurer Peggy Updike for the month of October 2014. No-Action-Is-Required.

**Grant County Fiscal Court
Cash Position Report
November 3, 2014**

All Accounts as of October 31, 2014

	Bank Balance	Outstanding Checks	Ending Balance
General	\$ 266,286.60	\$ 2,540.50	\$ 263,746.10
Road Fund	\$ 563,715.20	\$ -	\$ 563,715.20
Jail Fund	\$ 397,885.47	\$ -	\$ 397,885.47
LGEA Fund	\$ 159,311.31	\$ -	\$ 159,311.31
Forest Fund	\$ 904.75		\$ 904.75
Payroll Fund	\$ 266,057.99	\$ 184,918.07	\$ 81,139.92
Total All Funds Accounts	\$ 1,654,161.32	\$ 187,458.57	\$ 1,466,702.75
Investments			
CD # 9532033399 0.65% Mat.: November 24, 2015	\$ 910,000.00		\$ 910,000.00
Total All Investments	\$ 910,000.00		\$ 910,000.00
Total All Funds and Investments	\$ 2,564,161.32	\$ 187,458.57	\$ 2,376,702.75

Respectfully Submitted this the 3rd Day of November, 2014



*Peggy Updike
Treasurer/Grant County*

Open Discussion for "Good of the County"

Rusty Willoughby asked about a retirement reception for Judge/Executive Darrell L. Link and Wanda Hammons stated that it will be held at the Josephina on Friday, November 7th from 7:00 to 9:00 P.M.

Magistrate Hammons also stated that people who live on Lemon Northcutt Road are very happy that the road has been paved. Ragtown Road has also been paved and Magistrate Bobby Young stated that people who live on Charles Givin Drive and Carla Court are happy as well.

Magistrate Hammons wished Magistrate Bobby Young a happy birthday on November 4th.

Magistrate Austin congratulated the Williamstown Marching Band on coming in First in the state competition and that Grant County Marching Band came in second in their class; so congratulations to both schools.

Magistrate Hammons reported that the Kiwanis club dedicated a tree in memory of Bill Glass at the Crittenden Park. There were about 30 friends and relatives in attendance. It was also reported that the Grant County Little League is in the process of putting in new dugouts at the ball field in Crittenden Park.

Judge/Executive Darrell L. Link then reminded the court that the next meeting of the Grant County Fiscal Court will be held on Monday, November 17th, 2014 at 7:00 P.M at the Grant County courthouse.

Motion of Richard Austin, seconded by Bobby Young to adjourn until Monday, November 17th, 2014.

The following votes were taken: Wanda Hammons, Magistrate 2nd District, votes, yes; Bobby Young, Magistrate 3rd District, votes, yes; Richard Austin, Magistrate 1st District, votes, yes; and Hon. Darrell Link, County Judge/Executive, votes, yes.

Grant County Judge Executive
Darrell L. Link