



Audit Services Memorandum

Date: September 18, 2014
To: Johnson County Board of County Commissioners, Sheriff Denning
From: Interim County Auditor
Subject: Response to BKD LLP's Original and Supplemental Reports – Johnson County Sheriff's Office (JCSO)

The purpose of this correspondence is to address BKD LLP's original *Agreed Upon Procedures* and supplemental reports dated May 31, 2014, and July 2, 2014 respectively. Except for clarifying the savings estimate projected for converting specific sworn law enforcement positions to civilian, I do not agree with BKD's findings, conclusions and recommendations.

The performance audit objectives were established following Generally Accepted Government Auditing Standards (GAGAS) and described what the audit intended to accomplish. The audit objective *Determine if Sheriff's Office staffing levels are at optimum levels* was defined by the following questions¹:

- Does the Sheriff's Office have the right mix of sworn personnel versus non-sworn personnel?
- Are sworn personnel occupying positions that could be performed by non-sworn personnel?

The objective was agreed to by Sheriff Denning at the onset of the audit and was consistently communicated in this manner throughout the audit.

The performance audit was conducted in accordance with GAGAS. The audit reviewed sworn law enforcement positions in the context of the audit objective and obtained sufficient and appropriate evidence in support of the recommendation that certain positions be converted to civilian.

The audit successfully accomplished the audit objective. The audit report recommended specific sworn law enforcement positions as candidates for conversion to civilian and identified efficiencies that could be achieved in JCSO operations.

I affirm and stand by the financial analysis, findings, conclusions and recommendations in the audit report. Please don't hesitate to contact me should you have any questions. Thank you.

K. Kleffner
Interim County Auditor

¹ Comptroller General of the United States, *Government Auditing Standards, 2011 Revision, Paragraph 6.08*