

**ATTESTATION REPORT
OF
SARPY COUNTY COURT**

JANUARY 1, 2017, THROUGH DECEMBER 31, 2017

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Issued on May 4, 2018

SARPY COUNTY COURT

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SARPY COUNTY COURT

INDEPENDENT ACCOUNTANT'S REPORT

Sarpy County Court
Papillion, Nebraska 68046

We have examined the accompanying Schedule of Changes in Assets and Liabilities Arising from Cash Transactions of the Sarpy County Court as of and for the period January 1, 2017, to December 31, 2017. The County Court's management is responsible for the Schedule based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedule based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we perform the examination to obtain reasonable assurance about whether the Schedule is based on the accounting system and procedures set forth in Note 1, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions for the period January 1, 2017, to December 31, 2017, is based on the accounting system and procedures prescribed by the Nebraska Supreme Court, as set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Schedule and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Schedule is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed no findings that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Supreme Court, others within the County Court, and the appropriate Federal and regulatory agencies, and it is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.



Pat Reding, CPA, CFE
Assistant Deputy Auditor
Lincoln, Nebraska

May 2, 2018

SARPY COUNTY COURT
PAPILLION, NEBRASKA
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS

For the Fiscal Year Ended December 31, 2017

	<u>Balance</u>			<u>Balance</u>
	<u>January 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2017</u>
ASSETS				
Cash and Deposits	\$ 784,560	\$ 3,832,568	\$ 3,906,717	\$ 710,411
LIABILITIES				
Due to State Treasurer:				
Regular Fees	\$ 44,080	\$ 420,720	\$ 430,627	\$ 34,173
Law Enforcement Fees	3,454	39,958	40,319	3,093
State Judges Retirement Fund	14,199	181,369	180,085	15,483
Court Administrative Fees	22,354	241,297	246,969	16,682
Legal Services Fees	13,561	161,833	162,634	12,760
Due to County Treasurer:				
Regular Fines	75,181	860,534	875,251	60,464
Overload Fines	7,450	26,355	29,605	4,200
Regular Fees	9,377	127,473	126,819	10,031
Petty Cash Fund	200	-	-	200
Due to Municipalities:				
Regular Fines	850	6,562	6,962	450
Regular Fees	-	38	-	38
Trust Fund Payable	593,854	1,766,429	1,807,446	552,837
Total Liabilities	<u>\$ 784,560</u>	<u>\$ 3,832,568</u>	<u>\$ 3,906,717</u>	<u>\$ 710,411</u>

The accompanying notes are an integral part of the schedule.

SARPY COUNTY COURT
NOTES TO FINANCIAL SCHEDULE
For the Period Ended December 31, 2017

1. Criteria

A. Reporting Entity

The Sarpy County Court is established by State statute and is administratively operated through the Court Administrator's Office of the Nebraska Supreme Court, which is part of the State of Nebraska reporting entity. The Schedule of Changes in Assets and Liabilities Arising from Cash Transactions of the County Court reflect only the Agency Funds activity of the County Court, including the receipts and their subsequent disbursement to the appropriate entities for which they were collected. The Schedule does not reflect the personal services expenses of the County Court, which are paid by the Nebraska Supreme Court, or the operating expenses, which are paid by Sarpy County.

B. Basis of Accounting

The accounting records of the County Court Agency Funds are maintained, and the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions have been prepared, based on the accounting system and procedures prescribed by the Nebraska Supreme Court. Under this system of accounting, fines, fees, and receipts relating to trust funds are shown as additions to assets and as an increase in the related liability when received. Likewise, disbursements are shown as deductions to assets and as a decrease in the related liability when a check is written.

2. Deposits and Investments

Funds held by the County Court are deposited and invested in accordance with rules issued by the Supreme Court, as directed by Neb. Rev. Stat. § 25-2713 (Reissue 2016). Funds are generally consolidated in an interest-bearing checking account; however, the County Court may order certain trust funds to be invested separately. Any deposits in excess of the amount insured by the Federal Deposit Insurance Corporation are required by Neb. Rev. Stat. § 77-2326.04 (Reissue 2009) to be secured either by a surety bond or as provided in the Public Funds Deposit Security Act.