



**Justin P. Wilson, Comptroller**

January 31, 2020

## **Former Lewis County Finance Officer Received Improper Benefits**

The annual audit of Lewis County government found several problems, many of which can be tied to how county finances were managed by the former finance officer.

The audit report reveals the former finance officer, who also served as Lewis County's benefits administrator, did not pay \$12,671 in personal insurance premiums. The former finance director received coverage for his entire family from January 2017 through October 2018, while only contributing premiums based on a single employee.

Auditors have discussed this finding with the district attorney general, and they recommend that management seek restitution from the finance officer of the \$12,671 theft of insurance premiums.

The audit also reports that Lewis County had not reported or remitted federal employment taxes totaling \$153,539 for the period October 2016 through March 2019. This resulted in the Internal Revenue Service assessing \$132,433 in penalty and interest charges against the county. Lewis county paid its entire outstanding liability to the IRS in 2019.

Other findings in the report include misstatements in the county's accounting records and financial statements, expenditures exceeding approved budget appropriations, and not paying cafeteria invoices on time resulting in finance charges.

"I encourage Lewis County leaders to work closely with its audit committee and new finance officer to correct the problems noted in this report," said Comptroller Justin P. Wilson. "It's important that Lewis County follow its corrective action plan to ensure citizens that county leaders are serious about their financial responsibilities."

To view the Lewis County Audit Report click [here](#).

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