

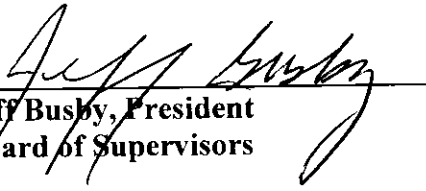
**ORDER: APPROVE PAYMENT TO PERS FOR EMPLOYER CONTRIBUTION IN
THE AMOUNT OF \$10,206.48**


Motion was made by Mike Roberts, duly seconded by Chad McLarty, to approve payment to PERS for employer contribution in the amount of \$10,206.48.

The vote on the motion was as follows:

Supervisor Kevin Frye, voted yes
Supervisor Jeff Busby, voted yes
Supervisor David Rikard, voted yes
Supervisor Chad McLarty, voted yes
Supervisor Mike Roberts, voted yes

After the vote, President Busby, declared the motion carried, this the 1st day of April, 2019.


Jeff Busby, President
Board of Supervisors


Sherry Wall, Chancery Clerk

Lafayette County
Payroll Clerk
OFFICIAL'S RESPONSE
FYE 9/30/2018

Current Date: February 21, 2019

During our review of Payroll procedures for Lafayette County, we noted the following discrepancies:

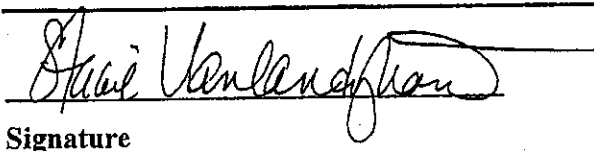
- The PERS Contribution for the Elected Official Retiree (Justice Court Judge) was not paid on the full amount of the regular compensation for the elective office held, but rather on the actual compensation paid to the Elected Official Retiree, as required by Section 25-11-127 (6)(b) Miss. Code Ann. (1972). This resulted in an underpayment of Employer PERS contributions in the amount of \$5,103.21.

Whenever issues are noted, we are required to discuss them with the agency before any further work is completed for the testwork performed. Please provide a written response to the above listed issues by **Monday, February 25, 2019**. Please sign and date this form upon completion of your response. If you prefer to complete your response on a separate sheet of paper, please feel free. However, a signature and date will be required on that sheet as well.

If you have any questions, contact Shelly McKee at shelly.mckee@osa.ms.gov.

Official's Response: -

The underpayment of the Employer PERS contributions will be paid to PERS in April 2019.


Signature

2/15/19
Date

Johnny McLarty**PERS - ER**

Pay Period	Paid	Correct Amt	Owe PERS
Aug-16	161.42	586.69	\$425.27
Sep-16	161.42	586.69	\$425.27
Oct-16	161.42	586.69	\$425.27
Nov-16	161.42	586.69	\$425.27
Dec-16	161.42	586.69	\$425.27
Jan-17	161.42	586.69	\$425.27
Feb-17	161.42	586.69	\$425.27
Mar-17	161.42	586.69	\$425.27
Apr-17	161.42	586.69	\$425.27
May-17	161.42	586.69	\$425.27
Jun-17	161.42	586.69	\$425.27
Jul-17	161.42	586.69	\$425.27
Aug-17	161.42	586.69	\$425.27
Sep-17	161.42	586.69	\$425.27
Oct-17	161.42	586.69	\$425.27
Nov-17	161.42	586.69	\$425.27
Dec-17	161.42	586.69	\$425.27
Jan-18	161.42	586.69	\$425.27
Feb-18	161.42	586.69	\$425.27
Mar-18	161.42	586.69	\$425.27
Apr-18	161.42	586.69	\$425.27
May-18	161.42	586.69	\$425.27
Jun-18	161.42	586.69	\$425.27
Jul-18	161.42	586.69	\$425.27
Totals:			<u>\$10,206.48</u>