

# PAYROLL AUDIT

## August 1 to August 15, 2026

Date: 8/20/2026

To: Board of County Commissioners

From: Tanya McWilliams, Deputy Auditor

Checked items indicate  
changes made by payroll.

From my office's review of the above referenced payroll, the findings are noted below:

| Date      | Employee Name      | Department   | Finding                                         |
|-----------|--------------------|--------------|-------------------------------------------------|
| 8/20/2026 | Lauwers, Adam      | Junk Vehicle | Reg. hrs worked s/b 60 and update accruals      |
| 8/20/2026 | Harrell, Tommy     | Public Works | Vac. s/b 1.5 hrs and update accruals            |
| 8/20/2026 | Etter, Christopher | Sheriff      | Correct fair stipend fund # 2300.131.420140.111 |
| 8/20/2026 | Firebaugh, David   | Sheriff      | Correct fair stipend fund # 2300.132.420150.111 |
| 8/20/2026 | Gascon, Tina       | Sheriff      | OT W/Diff rate s/b \$22.63                      |
| 8/20/2026 | Harris, Aaron      | Sheriff      | Add fair stipend \$96.00 2300.131.420140.111    |
| 8/20/2026 | Keithley, Carissa  | Sheriff      | Correct fair stipend fund # 2300.132.420150.111 |
| 8/20/2026 | Kelso, Michael     | Sheriff      | Correct fair stipend fund # 2300.131.420140.111 |
| 8/20/2026 | Lee, Daniel        | Sheriff      | Correct fair stipend fund # 2300.132.420150.111 |
| 8/20/2026 | Miller, Patricia   | Sheriff      | Remove fair stipend of \$436.00                 |