

Resolution 8 -2026

A RESOLUTION ON A FORENSIC AUDIT OF TIMEKEEPING PRACTICES AT THE SHERIFFS OFFICE

Whereas, Montezuma County Administration raised a serious timekeeping/ payroll issue with the Sheriff's office in May of 2026 and took administrative action, in accordance with state and federal law, to review the recording and payment of hours worked for Montezuma County within the Sheriff's Office and make appropriate corrections for calendar year 2026.

Whereas, The Sheriff's Office initiated an internal affairs investigation based upon the concerns of county administration.

Whereas, Sheriff Nowlin stated at the Board of County Commissioner's meeting on July 14 that he is currently reviewing the internal affairs report. The Board of County Commissioners believes the detailed investigation results should have been reviewed independently, due to Sheriff Nowlin's oversight and approval of the alleged timekeeping issues for Sheriff's Office staff.

Whereas, The Board of County Commissioners formally requested, on July 6th 2026, the full results of the Sheriff's office internal affairs investigation to fully inform any future action the Board of County Commissioners may take in this matter.

Whereas, it is the understanding of the Board of County Commissioners from Sheriff Nowlin's comments at the July 14th Board of County Commissioners meeting that the internal affairs investigation is complete and is under review by Sheriff Nowlin.

Whereas, The Board of County Commissioners believes September 1st is a more than reasonable date to expect completion of review by the Sheriff and the transmission of the results formally requested by the Board of County Commissioners.

Therefore, be it resolved that if the Board of County Commissioners has not received the requested investigation results by September 1st, the county will seek independent review of the internal affairs investigation or move forward with a forensic audit of timekeeping practices at the Sheriffs office going back 5 years to independently establish the appropriate oversight, expending up to \$50,000, as previously approved by motion at the July 14th 2026 Board of County Commissioners meeting.

Approved and adopted this 28th day of July, 2026.

BOARD OF COUNTY COMMISSIONERS,
MONTEZUMA COUNTY, COLORADO

Kim Percell 7/28/20
County Clerk and Recorder
Montezuma County, Colorado



Jim Candelaria
Jim Candelaria
Kent Lindsay
Kent Lindsay
Gerald Koppemäfer
Gerald Koppemäfer