



Auditor of Public Accounts
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Harmon Releases Audit of Bath County Sheriff's Office

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2015 financial statement of Bath County Sheriff John “Tuffy” Snedegar. State law requires the auditor to annually audit the accounts of each county sheriff. In compliance with this law, the auditor issues two sheriff’s reports each year: one reporting on the audit of the sheriff’s tax account, and the other reporting on the audit of the fee account used to operate the office.

Auditing standards require the auditor’s letter to communicate whether the financial statement presents fairly the receipts, disbursements, and excess fees of the Bath County Sheriff in accordance with accounting principles generally accepted in the United States of America. The sheriff’s financial statement did not follow this format. However, the sheriff’s financial statement is fairly presented in conformity with the regulatory basis of accounting, which is an acceptable reporting methodology. This reporting methodology is followed for all 120 sheriff audits in Kentucky.

As part of the audit process, the auditor must comment on non-compliance with laws, regulations, contracts, and grants. The auditor must also comment on material weaknesses involving the internal control over financial operations and reporting.

The audit contains the following comments:

The sheriff had \$236 in disallowed disbursements in his 2015 fee account. During our testing of disbursements, we found \$236 that will be disallowed. The sheriff purchased sheriff badge stickers in the amount of \$236. The sheriff is required to expend funds on allowable disbursements as defined in the case of Funk v. Milliken, 317 S.W.2d 499 (Ky. 1958). In Funk v. Milliken, 317 S.W.2d 499 (Ky. 1958), Kentucky’s highest court reaffirmed the rule that county fee officials’ expenditures of public funds will be allowed only if they are necessary, adequately documented (to be for direct law enforcement purposes), and reasonable in amount, beneficial to the public, and not personal expenses. When monies are spent on disallowed disbursements, the sheriff is required to

deposit personal funds in the account to cover these items. We recommend the sheriff reimburse the 2015 fee account \$236 for these disallowed disbursements.

Sheriff's response: Will refund money back to fee when possible.

The sheriff had \$878 in disallowed disbursements in his 2014 fee account that remains unpaid. In the prior year audit, it was noted that the sheriff had \$878 of disallowed disbursements in his 2014 fee account. This is a result of the purchase of candy and personalized pens in the amounts of \$173 and \$705, respectively. The sheriff is required to expend funds on allowable disbursements as defined in the case of Funk v. Milliken, 317 S.W.2d 499 (Ky. 1958). In Funk v. Milliken, 317 S.W.2d 499 (Ky. 1958), Kentucky's highest court reaffirmed the rule that county fee officials' expenditures of public funds will be allowed only if they are necessary, adequately documented (to be for direct law enforcement purposes), and reasonable in amount, beneficial to the public, and not personal expenses. When monies are spent on disallowed disbursements, the sheriff is required to deposit personal funds in the account to cover these items. We recommend the sheriff reimburse the fiscal court from personal funds in the amount of \$878 for these disallowed disbursements.

Sheriff's response: Will work on paying this amount back.

The sheriff's responsibilities include collecting property taxes, providing law enforcement and performing services for the county fiscal court and courts of justice. The sheriff's office is funded through statutory commissions and fees collected in conjunction with these duties.

The audit report can be found on the [auditor's website](#).

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