



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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2014 financial statements of Boone County Sheriff Michael A. Helmig. 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 statements present fairly the receipts and disbursements of the Boone County Sheriff and the receipts, disbursements, and fund balances of the Boone County Sheriff's operating fund and county fund in accordance with accounting principles generally accepted in the United States of America. The sheriff's financial statements did not follow this format. However, the sheriff's financial statements are 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 noncompliance 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 comment:

The sheriff lacks controls over employee timesheets and recordkeeping: During the prior audit, the sheriff disclosed an issue discovered by his office pertaining to inaccurate timesheets. An employee inaccurately charged overtime. The time frame for these inaccurate timesheets ranged from 2010 through 2015. The lack of oversight over timesheets by the appropriate supervisor allowed the inaccurate timesheets to be processed.

According to KRS 337.320(1), “[e]very employer shall keep a record of. . .[t]he hours worked each day and each week by employee[.]” Good internal controls dictate that all timesheets be reviewed by a supervisor for correctness before approving and submitting to payroll for processing.

In order to strengthen controls over payroll and ensure compliance with KRS 337.320(1), we recommend the sheriff ensure that supervisors review all timesheets for correctness before submitting to payroll for processing. All employees, with exception of elected officials, should be required to maintain a timesheet.

Sheriff's Response: OK. Additional Controls Have Been Implemented.

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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