



Auditor of Public Accounts
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FOR IMMEDIATE RELEASE

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Harmon Releases Audit of Former Boyle County Sheriff's Office

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2016 financial statement of former Boyle County Sheriff Marty Elliott. 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 Boyle 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 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 current Boyle County Sheriff was paid from the former sheriff's fee account, requiring reimbursement: The incoming Boyle County Sheriff's first payroll was paid from the former sheriff's fee account. When auditors tested the current sheriff's statutory maximum, we found the incoming sheriff was paid a salary exceeding the statutory maximum salary set by the Department for Local Government by \$3,091, which was the amount for one payroll period paid from the former sheriff's account. The overpayment was a result of a calculation error by the payroll clerk. Near the end of the calendar year, the amounts were being checked to ensure accuracy, when an error was made in calculation. The payment from the wrong sheriff's account

was a bookkeeping error stemming from the transition to a new sheriff. This resulted in the incoming sheriff's salary exceeding what was allowed by law and was paid from the incorrect fee account. When a new fee official takes office, the office is required to separate receipts and expenses incurred by each official, including payroll.

KRS 64.5275 states, "the maximum salary of county judges/executive, county clerks, jailers who operate a full service jail, and sheriffs shall be fixed by the Department for Local Government according to a salary schedule in accordance with Section 246 of the Kentucky Constitution." Sheriffs should be paid the exact amount fixed by the Department for Local Government. We recommend the current Boyle County Sheriff repay the fiscal court for overpaid salary in the amount of \$3,091 on behalf of the former Boyle County Sheriff to finalize the account of the former sheriff.

Former Sheriff's Response: The comment concerning the salary has been adequately explained by the auditor.

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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