



Auditor of Public Accounts  
Allison Ball

**FOR IMMEDIATE RELEASE**

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**Harmon Releases Audit of Martin County Sheriff's Office**

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2022 financial statement of Martin County Sheriff John Kirk. 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 Martin County Sheriff and the receipts, disbursements, and fund balances of the Martin 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 internal control over financial operations and reporting.

The audit contains the following finding:

**The sheriff's office does not have adequate segregation of duties:** The sheriff's office does not have adequate segregation of duties over receipts and disbursements. These control deficiencies are present because one employee's duties include the preparing and reviewing of receipts and disbursements ledger, monthly reconciliations, and quarterly reports.

We recommend the same person not perform multiple accounting functions, and if the duties cannot be segregated, then the sheriff should provide and document strong oversight over the employee's work.

*Sheriff's Response: Due to a limited budget, we do not have adequate staffing to completely separate all accounting functions. We have worked short for most of the past year, but have just hired another person for the office. When she is fully trained, we should be able to further separate some tasks. The sheriff will continue to review select deposits via the monthly bank reconciliations and monitor expenses.*

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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