



Auditor of Public Accounts Allison Ball

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Ball Releases Audit of Crittenden County Sheriff's Tax Settlement

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the sheriff's settlement – 2022 taxes for Crittenden County Sheriff Perry Newcom. 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 Crittenden 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.

The sheriff's financial statement fairly presents the taxes charged, credited, and paid for the period January 1, 2023 through August 31, 2023 in conformity with the regulatory basis of accounting.

The audit contains the following finding:

The Crittenden County Sheriff's official receipt of taxes transferred from the outgoing sheriff was materially understated: The Crittenden County Sheriff's official receipt of taxes transferred from the outgoing sheriff was materially understated by \$39,489. Property tax bills collected at the end of December 2022 were not marked paid in the sheriff's tax software by the former bookkeeper until January 3, 2023. The incoming sheriff took office on January 1, 2023, and these tax bills were included on the January 2023 monthly report.

We recommend the Crittenden County Sheriff's office ensure tax bills are marked paid in the tax software in a timely manner. In addition, we recommend the sheriff use the correct reports when preparing the official receipt in the future.

Sheriff's Response: During administration changes, it appeared tax payments were collected under outgoing and credited to incoming administration. New policies have been put into place regarding payments posted on the same day as collected.

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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