



Auditor of Public Accounts Allison Ball

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Ball Releases Audit of Breckinridge County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2023 financial statement of Breckinridge County Sheriff Billy Richardson. 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 Breckinridge 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 audit contains the following finding:

The Breckinridge County Sheriff did not account for payroll properly for calendar year 2023: The county sheriff pays gross wages from the fee account to the county treasurer for the sheriff's office payroll each pay period. However, the sheriff paid the county treasurer \$39,314 on January 10, 2024, from the 2023 fee account that was for a 2024 payroll run. The January 9, 2024, payroll was not a 2023 expense since the sheriff's payroll was not incurred on or before December 31, 2023. In addition, during calendar year 2023, the sheriff did not account for December 2022 payroll that was not paid until January 2023.

We recommend the sheriff implement internal controls to ensure payroll invoices are paid from the calendar year in order to comply with KRS 134.192 and also remit the additional 2023 excess fees due to the Breckinridge County Fiscal Court.

Sheriff's Response: The Sheriff's Office paid the payroll for days worked in 2023 out of the 2023 budget. The checks were issued in January in accordance with the counties pay schedule. The money was pulled from the 2023 budget in accordance with other standard operational fees and prior years accounting practices. A conversation was made with an auditor on this matter beforehand.

Auditor's Reply: The sheriff erroneously used 2023 excess fees due to the fiscal court to pay his payroll on January 9, 2024, which included payroll costs of December 2023 and January 2024. As the payroll payment in question was made in 2024, it should have been recorded as a 2024 expense.

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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