



Auditor of Public Accounts
Allison Ball

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Ball Releases Audit of Butler County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2022 financial statement of Butler County Sheriff Scott Ward. 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 Butler 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 finding:

The Butler County Sheriff's Office does not have adequate segregation of duties: The bookkeeper performs numerous duties dealing with receipts and disbursements. The bookkeeper is responsible for the collection of cash, preparing and signing checks, posting the receipts and disbursements ledgers, and preparing monthly bank reconciliations. According to the sheriff, this condition is a result of a limited budget which restricts the number of employees he can hire or delegate duties to.

We recommend the sheriff segregate duties as much as possible, but, when not possible, document any compensating controls performed.

Sheriff's Response: The Butler County Sheriff's office and his staff will continue to review each other's work and include supporting documents, signatures, and dates.

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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