



Auditor of Public Accounts Allison Ball

FOR IMMEDIATE RELEASE

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Ball Releases Audit of Carroll County Fiscal Court

FRANKFORT, Ky. – State Auditor Allison Ball has released the audit of the financial statements of the Carroll County Fiscal Court for the fiscal year ended June 30, 2023. State law requires annual audits of county fiscal courts.

Auditing standards require the auditor’s letter to communicate whether the financial statements present fairly the receipts, disbursements, and changes in fund balances of the Carroll County Fiscal Court in accordance with accounting principles generally accepted in the United States of America. The fiscal court’s financial statement did not follow this format. However, the fiscal court’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 116 of 120 fiscal court audits in Kentucky.

The audit contains the following finding:

The Carroll County Jailer did not ensure jail vehicle purchases were handled properly: During testing of the Carroll County Jail disbursements, the following was noted regarding an ATV purchased for the detention center:

- The jailer followed the requirement to obtain to (2) quotes before making a purchase for an ATV, but the jailer did not maintain documentation of the calls or quotes received.
- The jailer had the title and motor vehicle license work for the ATV issued in his personal name and address instead of the fiscal court’s name and address. The county treasurer then worked with the dealer and the county clerk’s office to switch the title and license work for the ATV to the fiscal court’s name and address.

Also, a vehicle purchased for the jail in March 2023, was to be used for prisoner transport; however, the jailer did not get a county decal put on the truck and did not equip it for secure use for prisoner transport. The ATV and vehicle issues have since been resolved.

We recommend the jailer ensure the county’s system of internal controls is followed for detention center operations, including implementing procedures to ensure procurement of jail assets follow the county’s administrative code. These procedures should include maintaining all related documentation for each procurement, and if bidding is required, that the bid is approved by the fiscal court and evidenced in the fiscal court minutes. The procedures should also include that the title and license for vehicles purchased should be to the fiscal court’s name and address.

County Judge/Executive’s Response: The official did not provide a response.

Jailer’s Response: The official did not provide a response.

The audit report can be found on the [auditor’s website](#).

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