



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

Contact: Michael Goins
Michael.Goins@ky.gov
502.564.5841
502.209.2867

Harmon Releases Audit of Casey County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2021 financial statement of Casey County Sheriff Chad Weddle. 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 Casey 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 comment:

The Casey County Sheriff's Office did not submit an accurate settlement: This is a repeat finding and was included in the prior year audit report as Finding 2020-002. The sheriff's office did not submit an accurate settlement since payroll expenses paid by the fiscal court of \$138,307 were posted as fiscal court reimbursement even though those payments did not go through the 2021 fee account. The sheriff's office reimburses the fiscal court for payroll if the sheriff has funds available. The fiscal court sends a listing with the sheriff and deputy payroll checks showing the amounts due. The bookkeeper believed that it was acceptable that the sheriff's office reimbursed fiscal court when funds were available even if that was later or after the calendar

year ended. Without timely and accurate accounting for payroll expenses the sheriff's office could spend more than he was approved for deputies and assistants which could create a personal liability for the sheriff.

KRS 134.160(2)(a) states, in part, "[t]he sheriff shall keep an accurate account of all moneys received and all disbursements made[.]"

KRS 134.192(11) states, in part, "the sheriff shall provide to the fiscal court by March 15 of each year a complete statement for the preceding calendar year, which includes: (a) A complete statement of all funds received by his or her office for official services...and... (b) A complete statement of all expenditures of his or her office[.]"

Good internal controls dictate the sheriff should ensure that the fee account has enough funds to pay expenses.

We recommend the sheriff strengthen internal controls of his office to ensure there is an accurate recording of receipts and disbursements in compliance with KRS 134.160(2)(a) and 134.192(11). For example, any check written to the fiscal court for payroll reimbursement should agree to documentation and be appropriately recorded on the quarterly report. Additionally, we recommend the sheriff consult with the county judge/executive and the county attorney to determine a better system of payroll reimbursement (such as an agreement in writing) so that he won't accidentally exceed his maximum approved salaries for deputies and assistants.

County Sheriff's Response: This was taken care of at the beginning of 2022.

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](#).

###

The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians.

Call 1-800-KY-ALERT or visit our website to report suspected waste and abuse.

