



Auditor of Public Accounts  
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**Ball Releases Audit of Casey County Sheriff's Fee Account**

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2022 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.

The audit contains the following findings:

**The Casey County Sheriff's controls over disbursements did not operate effectively:** The following deficiencies were noted during disbursement testing:

- Eight of 24 disbursements tested were not paid within 30 days of the invoice date.
- Two of 24 disbursements tested were paid via pre-authorized payment directly from the sheriff's bank accounts.
- One disbursement was paid from an estimate received from the vendor and no invoice was maintained for this disbursement. Further, the payee on the check prepared by the sheriff's office did not agree to the payee on the estimate used to pay this disbursement.
- One disbursement check was dated up to 25 days before the date of the two invoices paid with this check.
- The sheriff spent more than \$30,000 on gasoline during the calendar year but did not advertise for bids on gasoline.

We recommend the sheriff strengthen internal controls over disbursements to ensure compliance with applicable statutes and the uniform system of accounts. Further, we recommend the sheriff monitor disbursements to ensure procurement procedures are followed properly for all purchases in the future.

*Sheriff's Response: The Sheriff's office will correct this issue.*

**The Casey County Sheriff does not have proper internal controls over forfeiture accounts:** The sheriff's office maintains a drug forfeiture account (named "Drug Enforcement Account"), which was designated to be used for law enforcement purposes pursuant to KRS 218A.420. The funds received in the account are based upon court ordered forfeitures. During a review of the account, it was noted that court ordered restitution and miscellaneous receipts were being deposited into this forfeiture account. The following deficiencies were noted during audit testing of the Drug Enforcement Account:

- 28 payments of court ordered restitution, totaling \$1,921, were deposited into this account but should have been deposited to the sheriff's Fee Account instead.
- \$340 from the sale of a handgun that was purchased with funds from the Drug Enforcement Account in a prior year was deposited to the account in calendar year 2022; however, no supporting documentation was maintained for the purchase or sale of this firearm.

The sheriff's office also maintained a second drug forfeiture account (named "Forfeiture Account") which was also used to deposit funds under court order to be used for law enforcement purposes pursuant to KRS 218A.420. Receipts in this account from court ordered forfeitures should have been deposited to the Drug Enforcement Account. The following deficiencies were noted during audit testing of the Forfeiture Account:

- Auction proceeds totaling \$2,415 from court ordered forfeitures pursuant to KRS 500.090(1)(b)(2) were deposited; however, the sheriff did not maintain the court order or other documentation for the items forfeited.
- Auction proceeds totaling \$292 from the sale of items left in evidence and small equipment of the sheriff's office were deposited to the Forfeiture Account; however, the proceeds should have been deposited to the sheriff's Fee Account. These items could not be traced back to any case and were disposed of pursuant to KRS 67.594.
- \$3,680 in auction proceeds from the sale of a Chevrolet Tahoe used by the sheriff's office was deposited. The vehicle was titled to the Casey County Fiscal Court and was sold at auction without the approval of fiscal court.
- The sheriff received a donation of \$10,600 to be used to replace outdated equipment. This donation was deposited to the Forfeiture Account instead of the sheriff's Donation Account. The sheriff expended \$9,146 to replace deputies' laptops, leaving a remaining donation balance of \$1,454 in his Forfeiture Account.

We recommend the sheriff's office strengthen the internal controls over the receipts and disbursements related to the drug forfeiture accounts. This would include combining similar accounts, renaming accounts to more accurately reflect the funds deposited, and maintaining court orders for funds deposited to the accounts. We recommend that all monies received and not specifically ordered to be deposited into the drug forfeiture fund be deposited to the correct account.

*Sheriff's Response: The Sheriff's office will communicate with district and circuit court judges to ensure the wording is correct of the forfeiture orders of which account it needs to be put into.*

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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