



## Auditor of Public Accounts Allison Ball

**FOR IMMEDIATE RELEASE**

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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 2023 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 finding:

**The Casey County Sheriff's Office does not have proper internal controls over forfeiture accounts:** The sheriff's office maintains a drug forfeiture account (named "Drug Enforcement") which was designated to be used for law enforcement purposes. 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 was being deposited into this forfeiture account and found: Thirty-five payments, totaling \$2,814, were deposited into this account but should have been deposited to the sheriff's fee account; \$10 of arrest fees were deposited into the drug enforcement account that should have been deposited into the fee account; and nine payments, totaling \$428, were received by the sheriff's office directly from defendants instead of through the circuit clerk.

The sheriff's office also maintained a second drug forfeiture account (named "Forfeiture") which was used to deposit funds under court order. Audit testing of the Forfeiture account found: Fifteen percent of auction proceeds totaling \$161 from the sale of two forfeited vehicles was not remitted to the Prosecutors Advisory Council; \$100 of seized cash had been deposited into the forfeiture account before a court ordered forfeiture was issued; and a loan of \$11,000 was made from the Forfeiture account to the fee account to cover payroll in December 2023 and paid back to the Forfeiture account from the fee account in January 2024.

We recommend the sheriff's office strengthen internal controls over receipts and disbursements related to the drug forfeiture accounts. This includes combining similar accounts and renaming them to accurately reflect the funds deposited. We recommend all money received and not specifically ordered be deposited into the drug forfeiture fund.

*Sheriff's Response: My office has contacted the circuit and district judges in order to correct this problem.*

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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