



Auditor of Public Accounts  
Allison Ball

**FOR IMMEDIATE RELEASE**

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**Ball Releases Audit of Clay County Sheriff's Tax Settlement**

**FRANKFORT, Ky.** – State Auditor Allison Ball today released the audit of the sheriff's settlement – 2022 taxes for Clay County Sheriff Patrick Robinson. 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 sheriff's settlement presents fairly the taxes charged, credited and paid in accordance with accounting principles generally accepted in the United States of America. The sheriff's settlement is prepared on the regulatory basis, which is described in the auditor's opinion letter. Regulatory basis reporting for the sheriff's settlement is an acceptable reporting methodology, and this reporting methodology is followed for all 120 sheriff settlements in Kentucky.

The sheriff's financial statement fairly presents the taxes charged, credited, and paid for the period September 1, 2022 through August 31, 2023 in conformity with the regulatory basis of accounting.

The audit contains the following finding:

**The Clay County Sheriff's Office does not have adequate segregation of duties:** The bookkeeper reviewed daily deposits, posted to the ledgers, prepared monthly tax reports and annual tax settlements, prepared the monthly payments to tax districts, and prepared the monthly bank reconciliations.

We recommend the sheriff's office separate duties over receipts and disbursements. If these duties cannot be separated due to limited staff, then strong oversight over those areas should occur.

*Sheriff's Response: The official did not provide a response.*

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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