



Auditor of Public Accounts Allison Ball

FOR IMMEDIATE RELEASE

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Ball Releases Audit of Daviess County Sheriff's Office

FRANKFORT, Ky. – State Auditor Allison Ball today released the audit of the 2023 financial statement of Daviess County Sheriff Bradley Youngman. 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 statements present fairly the receipts and disbursements of the Daviess County Sheriff and the receipts, disbursements, and fund balances of the Daviess County Sheriff's operating fund and county fund in accordance with accounting principles generally accepted in the United States of America. The sheriff's financial statements did not follow this format. However, the sheriff's financial statements are 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 Daviess County Sheriff's Office does not have adequate internal controls over procurement of vehicles: Rather than procuring vehicles by soliciting bids per KRS 424.260, the sheriff opted to procure four vehicles totaling \$279,924 using the state pricing contract during calendar year 2023. However, the sheriff failed to obtain quotes from a minimum of three dealers who have Master Agreements with the Finance and Administration Cabinet. According to staff, quotes were not obtained from the minimum number of vendors due to personnel changes within the sheriff's office.

We recommend the sheriff implement internal controls for vehicle purchases and comply with Daviess County's Administrative Code by advertising for bids when the purchase price of a vehicle exceeds \$20,000. If the sheriff chooses to opt out of the bidding process by purchasing vehicles at the state contract price, we recommend that the sheriff comply with the Finance and Administration Cabinet's policies by obtaining quotes with a minimum of three dealers who have Master Agreements with the Finance and Administration Cabinet.

Sheriff's Response: Guidelines changed for bidding vehicles under state contract in February 2023. Our office was not aware of the updated guidelines until after the vehicles were purchased. In the current year, our office is in compliance with the procurement requirements.

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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