



Auditor of Public Accounts  
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**FOR IMMEDIATE RELEASE**

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**Harmon Releases Audit of Former Edmonson County Sheriff's Fee Account**

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the audit of the 2021 financial statement of former Edmonson County Sheriff Shane Doyle. 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 former Edmonson County Sheriff in accordance with accounting principles generally accepted in the United States of America. The former sheriff's financial statement did not follow this format. However, the former 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 Edmonson County Sheriff's Office did not have adequate controls over drug fund disbursements:** This is a repeat finding and was included in the prior year audit report as Finding 2020-002. The Edmonson County Sheriff's Office had one credit card disbursement that did not have an itemized invoice, and paid interest in late fees of \$44 on the February credit card statement. These issues were caused by an oversight of the official. The former sheriff believed that the invoice attached was sufficient for the purpose and the one invoice was paid late by mistake.

Without itemized receipts it is impossible to tell if credit card disbursements are for allowable purchases. The payment of service fees and interest should not be paid by the sheriff's office as it is not in the best interest of the taxpayer.

Good internal controls require that sufficient documentation be maintained for all disbursements to ensure that purchases made are for allowable expenses. Also, all bills should be paid in a timely manner to prevent unnecessary interest and service charges being paid from public funds.

We recommend the Edmonson County Sheriff's Office maintain appropriate documentation for all credit card disbursements and ensure that bills are paid timely to prevent additional fees.

*Former County Sheriff's Response: The error in making a late payment coupled with the lack of itemized receipts was an oversight. All credit card payments will be accompanied by itemized receipts and all payments will be made on time.*

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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