



## Auditor of Public Accounts Allison Ball

**FOR IMMEDIATE RELEASE**

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### **Ball Releases Audit of Edmonson County Sheriff's Tax Settlement**

**FRANKFORT, Ky.** – State Auditor Allison Ball today released the audit of the sheriff's settlement – 2022 taxes for Edmonson County Sheriff James Vincent. 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 December 1, 2022, through August 31, 2023, in conformity with the regulatory basis of accounting.

The audit contains the following finding:

**The Edmonson County Sheriff Did Not Establish Internal Controls Prior to Collecting Taxes:** The sheriff's office collected taxes amounting to \$2,844,677 in December 2022, but the collections were not processed until January 2023. Funds were deposited as collected, but the bills were not input into the system and marked paid until after a full-time bookkeeper was hired at the end of December 2022. According to the county sheriff, this condition is a result of the early departure of the former sheriff and insufficient time to hire a bookkeeper. A full-time bookkeeper was not hired until December 27, 2022. In addition, the tax software and related records had to be reinstalled on the sheriff's office hardware after the former sheriff left office.

We recommend the sheriff follow the requirement of KRS 134.119 and enact internal controls to ensure that tax collections are processed when received.

*Sheriff's Response: We have read and reviewed the corrective actions suggested and agree to the recommendations provided.*

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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