



Auditor of Public Accounts
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Ball Releases Audit of Edmonson County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2023 financial statement of 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 financial statement presents fairly the receipts, disbursements, and excess fees of the Edmonson 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 Edmonson County Sheriff's Office does not have adequate segregation of duties over receipts and reconciliations: The bookkeeper collects receipts, prepares deposits, enters financial information into the ledgers, prepares monthly bank reconciliations, and prepares the monthly and quarterly financial reports. According to the sheriff and the bookkeeper, this lack of adequate segregation of duties is a result of a limited budget, which restricts the number of employees the Edmonson County Sheriff's Office can hire or delegate duties to.

We recommend the Edmonson County Sheriff's Office implement adequate segregate of duties over receipts and reconciliations to prevent the same person from having a significant role in the receiving process, recording, and reporting of receipts. If this is not feasible due to a limited budget, cross-checking procedures could be implemented and documented by the individual performing the procedures.

Sheriff's Response: With a budget for only 2 full-time office employees, it is sometimes hard to separate the duties. However, we have taken corrective measures already to ensure to our best ability a system of checks and balances for the office. Office Manager [name redacted] will begin to review bank reconciliations and sign off on these. Thank you.

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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