



Auditor of Public Accounts
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Harmon Releases Audit of Garrard County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the December 17 – December 31, 2022 financial statement of Garrard County Sheriff Willie Skeens. 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 Garrard 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.

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 finding:

The Garrard County Sheriff's Office lacks adequate internal controls over payroll: Employees of the Garrard County Sheriff's Office are separated into three groups for payroll purposes. The sheriff's office prepares payroll for court security, administrative staff including the sheriff, and full-time deputies. The personnel in each of these groups have various requirements for employment such as full-time, part-time, and salaried, and our testing of payroll included an examination of these requirements and the documentation maintained by the sheriff to support payroll expenditures.

The Garrard County Sheriff does not have appropriate internal controls over the payroll process. During our testing of payroll, we found eight timesheets for December were not signed by a supervisor. We also found one timesheet not signed by an employee. We found one employee who had taken comp time, but it was not properly deducted from his comp time accrual, and one employee who did not have a proper accrual documentation for review.

Due to the lack of oversight by the sheriff or his designee, timesheets were not signed to support hours worked and accruals were not accurately maintained. The sheriff is not in compliance with federal and state labor regulations or the county's personnel policy and procedure manual.

KRS 337.320(1) states, "[e]very employer shall keep a record of: (a) The amount paid each pay period to each employee; (b) The hours worked each day and each week by each employee; and (c) Such other information as the commissioner requires." In addition, per the county's personnel policy and procedure manual, the direct job supervisor shall maintain daily attendance records of all employees.

Good internal controls dictate that timesheets be kept for payroll verification, as a record of leave time used, and to document employees are working at least the minimum number of hours to be eligible for full-time benefits such as retirement and health insurance.

We recommend the Garrard County Sheriff strengthen internal controls over payroll by requiring employees and supervisors to sign timesheets, and the sheriff or designated employee review all accruals for accuracy.

Sheriff's Response: no 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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