



Auditor of Public Accounts Allison Ball

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Ball Releases Audit of Grant County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2023 financial statement of Grant County Sheriff Brian Maines. 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 Grant 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 Grant County Sheriff does not have adequate internal controls over financial reporting: The sheriff's Fourth Quarter Report submitted to the Department for Local Government (DLG) was materially misstated. The sheriff understated his total receipts by \$590,944 and understated the total disbursements by \$611,342. The sheriff uses an Excel workbook to record his receipts and disbursements ledgers and to generate quarterly reports. While the sheriff's ledgers were materially accurate, the end-of-year fourth quarter report did not calculate total amounts correctly, and the sheriff submitted his statement to DLG without correcting the errors. The sheriff's financial statement did not accurately present the financial performance of his office.

We recommend the sheriff strengthen internal controls over his financial reporting process to ensure accurate financial reporting.

Sheriff's Response: This was a one-time error in the formula in the Excel spreadsheet that is provided by the DLG. The error did not change the accounting for overall receipts sent to the county treasurer. Formulas will be tested and checked for accuracy on all future quarterly reports to the DLG.

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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