



Auditor of Public Accounts Allison Ball

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Ball Releases Audit of Green County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2023 financial statement of Green County Sheriff Robby Beard. 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 Green 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 Green County Sheriff's Office lacks adequate segregation of duties over accounting functions: The sheriff's bookkeeper collects receipts prepares deposits, prepares daily checkout sheets, prepares and signs checks, and prepares payroll. In addition, she posts to the receipts and disbursements ledgers, prepares quarterly reports and monthly reports, and reconciles the monthly bank statements. The sheriff has implemented some compensating controls; however, no reviews of the deputies' timesheets, quarterly reports, receipts ledger, and disbursements ledger were documented by the sheriff.

We recommend the sheriff separate the duties involved in receiving cash, preparing deposits, writing disbursement checks, posting to ledgers, and preparing monthly bank reconciliations. If segregation of duties is not feasible due to the lack of staff, then compensating controls should be implemented. This includes an employee not currently performing any of those functions providing oversight in those areas. Any oversight should be documented.

Sheriff's Response: The sheriff did not provide a 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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