



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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2021 financial statement of Hart County Sheriff Jeff Wilson. 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 Hart 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 comment:

The Hart County Sheriff's Office did not follow proper procurement procedures for purchases over \$30,000: The Hart County Sheriff did not advertise for bids on all disbursements exceeding \$30,000. During calendar year 2021, the sheriff purchased tasers totaling \$32,775. The tasers were not advertised for bids by the sheriff or fiscal court. The sheriff's office stated this was the only distributor they could purchase tasers from.

As a result, the sheriff was not in compliance with procurement laws or the county administrative code and may not have received the lowest or best value for the products provided. Competitive bidding ensures the sheriff procures equipment and services at the best price available.

KRS 424.260(1) states, in part, “[e]xcept where a statute specifically fixes a larger sum as the minimum for a requirement of advertisement for bids, no city, county, or district, or board or commission of a city or county, or sheriff or county clerk, may make a contract, lease, or other agreement for: (a) Materials; (b) Supplies, except perishable foods such as meat, poultry, fish, egg products, fresh vegetables, and fresh fruits; (c) Equipment; or (d) Contractual services other than professional; involving an expenditure of more than thirty thousand dollars (\$30,000) without first making newspaper advertisement for bids.”

We recommend the sheriff monitor disbursements to ensure procurement procedures are followed properly for any purchases or contracts over \$30,000.

County Sheriff’s Response: The Hart County Sheriff’s Office attempted to obtain quotes from other Law Enforcement Equipment suppliers for new tasers and equipment. The Sheriff’s Office attempted to purchase taser from [vendor name redacted] in Elizabethtown, who assured this agency that the tasers being purchased were police quality. During the process it was discovered that [vendor name redacted] was selling refurbished civilian tasers as police issue equipment.

Upon further conversations with [vendor name redacted], [vendor name redacted], and [vendor name redacted] it was discovered that they were the only company that sells police issued tasers and we had to go directly through [vendor name redacted]. Other uniform/equipment places wouldn’t give us a quote due to this fact. [vendor name redacted] assisted the Sheriff’s Office with retrieving monies already paid to [vendor name redacted], because they were selling a product that was not police issued equipment.

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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