

**REPORT OF THE AUDIT OF THE
FORMER JESSAMINE COUNTY
SHERIFF**

**For The Period
January 1, 2022 Through May 22, 2022**



**MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS
auditor.ky.gov**

**209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817
TELEPHONE (502) 564-5841
FACSIMILE (502) 564-2912**

CONTENTS

PAGE

INDEPENDENT AUDITOR’S REPORT	1
FOURTH QUARTER FINANCIAL STATEMENT	3
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	13

THIS PAGE LEFT BLANK INTENTIONALLY



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable David West, Jessamine County Judge/Executive
The Honorable Kevin Grimes, Jessamine County Sheriff
Members of the Jessamine County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We were engaged to audit the accompanying Statement of Receipts, Disbursements, and Excess Fees – Regulatory Basis of the former Sheriff of Jessamine County, Kentucky, for the period January 1, 2022 through May 22, 2022, and the related notes to the financial statement.

We do not express an opinion on the accompanying financial statement of the former Jessamine County Sheriff. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Opinion

Our basis for disclaiming is that we were unable to obtain required written management representations from the former Jessamine County Sheriff, which results in a management-imposed scope limitation. Management is required to provide written representation to assert that they have fulfilled their responsibility for the preparation and fair presentation of the financial statements and that the information provided to the auditor is complete. Due to the former Jessamine County Sheriff passing away, we were unable to place appropriate reliance on the information provided during the audit and, therefore, cannot reduce the risk to an acceptable level.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.



The Honorable David West, Jessamine County Judge/Executive
The Honorable Kevin Grimes, Jessamine County Sheriff
Members of the Jessamine County Fiscal Court

Auditor's Responsibilities for the Audit of the Financial Statement

Our responsibility is to conduct an audit of the former Jessamine County Sheriff's financial statements in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are required to be independent of the former Jessamine County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2023, on our consideration of the former Jessamine County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the former Jessamine County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Mike H", with a long horizontal line extending to the right.

Mike Harmon
Auditor of Public Accounts
Frankfort, KY

June 21, 2023

JESSAMINE COUNTY
KEVIN CORMAN, FORMER SHERIFF
FOURTH QUARTER FINANCIAL STATEMENT

For The Period January 1, 2022 Through May 22, 2022

Form For Budget, Cumulative Quarterly Report and Annual Settlement For Calendar Year 2022

JESSAMINE County Sheriff
Sheriff, Kevin Corman
Part One - Summary and Reconciliation of All Accounts

Show & Describe All Accounts	Column 1 2022 Fee Account Budget Estimate	Column 2 2022 Fee Account (7282) Cumulative Actual	Column 3 2021 TAX ACCOUNT (8865) (NOT FEE ACCOUNT)	Column 4 Account (NOT FEE ACCOUNT)	Column 5 Account (NOT FEE ACCOUNT)
1. Receipts YTD	\$3,879,737.00	\$1,145,278.25	\$54,964,554.32		
2. Total Disbursements YTD	(\$3,816,481.00)	(\$1,143,269.61)	(\$54,962,586.86)		
3. Book Balance/Excess Fees	\$63,256.00	\$2,008.64	\$1,967.46		
4. Bank Statement Balance		\$0.00	\$3,303.45		
5. Plus Deposits in Transit			\$0.00		
6. Less Outstanding Checks			(\$1,335.99)		
7. Other					
8. Reconciled Bank Balance		\$0.00	\$1,967.46		
9. Accounts Receivable as of 12/31					
10. Unpaid Obligations as of 12/31					
11. Excess Fees	\$63,256.00	\$2,008.64			

Instructions: This form is the required format for the budget and the quarterly report. **BUDGET:** After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. **QUARTERLY REPORT:** The quarterly report is cumulative. Show the status of all funds in the official's charge during calendar year to date in Part One. **Line 1** Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Two of report.** **Line 2** Show total disbursements on a cash basis for the year to date for all accounts. **Show current year fee account in COLUMN 2 as calculated in Part Three of report.** **Line 3** Show difference between lines 1 and 2 for all accounts. **Line 4** Show bank statement balance(s) at close of quarter. **Line 5** Show total deposits made prior to close of quarter that are not reflected in bank statement(s). **Line 6** Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). **Line 7** Show investments. **Line 8** Show line 4 adjusted for lines 5, 6, and 7. **Line 8** should equal line 3 for all accounts. **Line 9** Complete for quarter ending 12/31. Show calculation in Part Two of report. **Line 10** Complete for quarter ending 12/31. Show calculation in Part Three of report. **Line 11** Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: State Local Finance Officer, 1024 Capital Center Drive, Suite 340, Frankfort, KY 40601-8204 by the 30th day following the close of each quarter. Tax # 502-873-3712 / Ph # 502-873-3710.

Approved by the fiscal court on the 4TH day of JANUARY, 2022.

David K West 4-Jan-22
County Judge/Executive Date
DAVID K. WEST

To the best of my knowledge the information reported herein for the 1st Qtr financial report ending December 31, 2022 accurate and complete.

Kevin Corman 17-Feb-23
Signature of County Sheriff Date

JESSAMINE COUNTY
 KEVIN CORMAN, FORMER SHERIFF
 FOURTH QUARTER FINANCIAL STATEMENT
 For The Period January 1, 2022 Through May 22, 2022
 (Continued)

Part Two Receipts	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Accounts Receivable 12/31	Settlement Total
1. Federal Grants		\$22,612.10				\$22,612.10		
2. State Grants	\$87,396.00							
3. State - KLEFFP	\$164,668.00	\$38,538.39	\$26,562.59			\$65,100.98		
4. Receipts YTD								
5. Finance and Administration Cab.	\$93,276.00	\$30,826.79	\$7,439.21			\$38,266.00		
6. Cabinet Human Resources/BGRAMH	\$1,163.00		\$113.52			\$113.52		
7. Circuit Clerk								
8. Sheriff Security Services	\$5,480.00	\$4,855.80	\$1,891.23			\$6,777.03		
9. Fines/Fees Collected		\$1,370.00	\$1,067.75			\$2,437.75		
10. Court Ordered Payments								
11. Fiscal Court (includes Election Comm.)	\$1,435,279.00	\$337,384.61	\$224,266.92			\$561,651.53		
12. County Clerk (delinquent taxes)	\$47,126.00	\$1,516.93	\$1,822.26			\$3,339.19		
13. Commissions on Taxes Collected	\$1,489,325.00	\$23,818.25	\$43,002.21			\$66,820.46		
14. Fees Collected for Services								
15. Auto Inspections/Trips	\$31,730.00	\$8,575.00	\$4,710.00			\$13,285.00		
16. Accident/Police Reports	\$1,036.00	\$273.00	\$90.00			\$363.00		
17. Serving Papers	\$67,505.00	\$15,630.00	\$8,690.00			\$24,320.00		
18. CCDW & PHOTOS	\$16,682.00	\$2,904.00	\$1,594.00			\$4,498.00		
19. Other (describe)	\$54,509.00	\$10,961.01	\$9,522.80			\$20,483.81		
20. Miscellaneous (10% ADD-ON FEE)	\$52,007.00	\$10,622.29	\$41,858.44			\$52,480.73		
21. Interest Earned	\$2,555.00	\$458.45	\$151.94			\$610.39		
22. Total Revenues	\$3,519,737.00	\$510,376.62	\$372,782.87			\$883,159.49		
23. Petty Cash								
24. Borrowed Money								
25. State Advancement	\$360,000.00	\$172,000.00	\$90,000.00			\$262,000.00		
26. Bank Note								
27. Total Receipts (Total lines 22 through 26)	\$3,879,737.00	\$682,376.62	\$462,782.87			\$1,145,159.49		

Copy the figures shown on line 27 in the Budget Estimate column to the Summary on page 1, column 1, line 1. Copy the figure shown on Line 27 in the Total YTD column to page 1, column 2, line 1. Copy the figure shown on Line 27 in the Receivable column to page 1, line 9.

JESSAMINE COUNTY
 KEVIN CORMAN, FORMER SHERIFF
 FOURTH QUARTER FINANCIAL STATEMENT
 For The Period January 1, 2022 Through May 22, 2022
 (Continued)

RECEIPTS DETAIL	(TOTAL DETAIL SHOWN ON PAGE 2 OF 5, LINE #19)					A/R 12/31/22	SETTLEMENT TOTAL
	1ST QTR.	2ND QTR.	3RD QTR.	4TH QTR.	TOTAL YTD		
FINGERPRINTS	520.00	410.00			930.00		
TRAFFIC SAFETY SCHOOL	937.44	0.00			937.44		
FAX & COPIES	609.52	175.10			784.62		
PHOTOGRAPHS	125.00	25.00			150.00		
COURTHOUSE FEES	2,560.00	1,420.00			3,980.00		
RETURN FUGITIVE - STATE							
JURORS MEALS							
RESTITUTION	90.00				90.00		
BANK SERVICE CHARGE (REIMB.)							
TELECOMMUNICATIONS TAX	2,165.80	541.45			2,707.25		
CASH DRAWERS - FRONT DESK NEW SHERIFF		100.00			100.00		
DEA (REIMB. FOR STEWARD OT)	3,323.25	6,851.25			10,174.50		
SEIZED FUNDS RELEASED (2021-S-2011 YOUNG)	630.00				630.00		
TOTAL RECEIPTS	10,961.01	9,522.80	0.00	0.00	20,483.81		

JESSAMINE COUNTY
 KEVIN CORMAN, FORMER SHERIFF
 FOURTH QUARTER FINANCIAL STATEMENT
 For The Period January 1, 2022 Through May 22, 2022
 (Continued)

Part Three Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Unpaid Obligations 12/31	Settlement Total
Official Expenses								
1. Personal Services								
2. Sheriff's Gross Salary	\$115,648.00	\$27,058.42	\$20,002.74			\$47,061.16		
3. Deputies' Gross Salaries	\$2,611,554.00	\$457,989.40	\$303,607.45			\$761,596.85		
4. Part Time Gross Salaries	INCLUDED IN #3							
5. Other Gross Salaries	INCLUDED IN #3							
6. Overtime Gross	INCLUDED IN #3							
7.								
8. Employee Benefits								
9. Employer's Share Social Security	\$208,924.00	\$36,642.11	\$23,855.68			\$60,497.79		
10. Employer's Share Retirement								
11. Employer's Share Haz. Duty Ret.	\$48,668.00							
12. Employer's Workmans Compensation								
13. Employer's Unemployment Ins.								
14. Employer Paid Health Ins.								
15. Training Fringe Benefit (HB810)	\$4,495.00							
16. Contracted Services								
17. Advertising								
18. Vehicle maintenance and repairs								
19.								
20. Supplies and Materials (Tangible items with limited lifespan)								
21. Office Materials and supplies								
22. Uniforms								
23. Gasoline								
24. Miscellaneous	\$467,192.00	\$29,274.48	\$243,936.34	\$902.99		\$274,113.81		
25.								
26. Other Charges (Non-contracted services, non tangible items)								
27. Convention								
28. Dues								
29. Postage								
30. Mileage on Personal Vehicles								
31. Vehicle Expense								
32. Bond								
33.								

JESSAMINE COUNTY
 KEVIN CORMAN, FORMER SHERIFF
 FOURTH QUARTER FINANCIAL STATEMENT
 For The Period January 1, 2022 Through May 22, 2022
 (Continued)

Part Three Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Unpaid Obligations 12/31	Settlement Total
34. Auto Expenses on Personal Vehicles								
35. Gasoline								
36. Maintenance and repairs								
37. Rec Insurance								
38. Depreciation								
39.								
40. Debt Service (borrowed money, interest, lease/purchase)								
41. State Advancement	\$360,000.00							
42. Notes								
43. Interest								
44.								
45. Capital Outlay (straight purchases of tangible items lasting in nature)								
46. Office Equipment								
47. Vehicles								
48.								
49.								
50. Total Official Expenses	\$3,816,481.00	\$550,964.41	\$591,402.21	\$902.99		\$1,143,269.61		
For offices that fee pool, pay fees to county prior to December 31, or counties over 70,000 in population, show payments on appropriate line below.								
51. Payments to County Treasurer								
52. Payments to State Treasurer								
53. Total Disbursements (Total lines 50, 51, and 52)	\$3,816,481.00	\$550,964.41	\$591,402.21	\$902.99		\$1,143,269.61		

Copy the figures shown on line 53 in the Budget Estimate column to the Summary on page 1, column 1, line 2. Copy the figure shown on Line 53 in the Total YTD column to page 1, column 2, line 2. Copy the figure shown on Line 53 in the Unpaid column to

JESSAMINE COUNTY
KEVIN CORMAN, FORMER SHERIFF
FOURTH QUARTER FINANCIAL STATEMENT
For The Period January 1, 2022 Through May 22, 2022
(Continued)

DISBURSEMENTS DETAIL	(TOTAL MISC. DETAIL SHOWN ON PAGE 3 OF 5, LINE #22)					UNPAID OBLIGATIONS 12/31/22	SETTLEMENT TOTAL
	1ST QTR.	2ND QTR.	3RD QTR.	4TH QTR.	TOTAL YTD		
5602 - ADVERTISING							
5607 - SHERIFF'S AUDIT							
5614 - INMATE HOUSING							
5617 - K-9 TRAINING & EXPENSES		162.10			162.10		
5623 - CRUISERS							
5624 - DEPUTY EQUIPMENT							
5625 - OFFICE EQUIPMENT		140.78			140.78		
5629 - FUEL	10,499.12	50,468.93			60,968.05		
5630 - UNIFORM LAUNDRY	2,568.53	4,386.62			6,955.15		
5634 - BLDG. MAINT. & REPAIR			132.85		132.85		
5635 - DETECTIVE SUPPLIES		154.99			154.99		
5638 - COMPUTER MAINTENANCE & SUPPORT	7,043.11	4,998.04	596.00		12,637.15		
5640 - VEHICLE MAINTENANCE & REPAIR	3,704.48	1,057.73			4,762.21		
5644 - DEPUTY SUPPLIES		197.97			197.97		
5645 - OFFICE SUPPLIES & EXPENSES	667.27	1,097.54	174.14		1,938.95		
5651 - KSA DUES							
5663 - POSTAGE	422.28	13.40			435.68		
5668 - TAX BILL PREPARATION		181.95			181.95		
5673 - TELEPHONE	3,378.79	5,072.31			8,451.10		
5676 - TRAVEL & TRAINING	190.00				190.00		
5681 - UNIFORMS	79.90	99.90			179.80		
5690 - RADIO REPAIRS							
5691 - EQUIPMENT - RADIOS							
5692 - EQUIPMENT - CRUISERS							
5693 - EQUIPMENT - CRUISERS' RADIOS							
5694 - EQUIPMENT - FIREARMS/AMMO.							
CONTRACT LABOR							
WORKERS COMPENSATION							
JURORS MEALS							
BANK SERVICE CHARGE							
FISCAL COURT MEETINGS							
TESTING	91.00	272.00			363.00		
SHERIFF'S SALE							
LOAN REPAY							
COURTHOUSE FEES							
SEIZED FUNDS RELEASED (2021-S-2011 YOUNG)	630.00				630.00		
EXCESS FEES TURNED OVER TO FC & RETURNED TO NEW INCOMING SHERIFF		175,632.08			175,632.08		
TOTAL DISBURSEMENTS	29,274.48	243,936.34	902.99	0.00	274,113.81		0.00

JESSAMINE COUNTY
 KEVIN CORMAN, FORMER SHERIFF
 FOURTH QUARTER FINANCIAL STATEMENT
 For The Period January 1, 2022 Through May 22, 2022
 (Continued)

Part Four - Liabilities Outstanding

Quarter ended 12/31/2022

Multi-year Issues	Issue	Issue	Totals
Where Budgeted			
Description			
Term (# of Years)			
Current Interest Rate			
Issue Date			
Total Principal Amount			
Total Interest Amount			
Total Issue			
Principal Balance Remaining			
Interest Balance Remaining			
Less Reserve Earnings			
Net Outstanding			
Next Payment Date			
Next Payment Amount			
Final Payment Date			
Short Term Liabilities	Issue	Issue	
Where Budgeted			
Description			
Term			
Current Interest Rate			
Issue Date			
Total Principal Amount			
Total Interest Amount			
Total Issue			
Principal Balance Remaining			
Interest Balance Remaining			
Total Outstanding	(ADVANCE)		\$360,000.00
Next Payment Date			
Next Payment Amount			
Final Payment Date			
Total Outstanding Debt (If no outstanding advances, loans, issues, or other debt, show "00")			\$0.00

Comments:

Monthly Payments (January - June) $\$100,137.49 \times 6 \text{ Mths.} = \$600,825$
 $\$83,447.91 \times 12 \text{ Mths.} = \$1,001,374.92$ Divided by 10 Mths. = $\$100,137.49$
 Monthly Payments (July - October) $\$156,000.00 \times 4 \text{ Mths.} = 624,000$
 $\$130,000.00 \times 12 \text{ Mths.} = \$1,560,000$ Divided by 10 Mths. = $\$156,000.00$
SUBTOTAL **\$1,224,825**

Fiscal Court Meetings \$210
 Election Commission \$1,320
 Employer's Share FICA & Medicare (Social Security) \$208,924
TOTAL - (Page 2 OF 5, Line 11) **\$1,435,279**

The Fiscal Court is responsible for paying the social security, retirement and training benefits for the Sheriff's Office. NOTE: The Employer's Share of social security is paid by the Sheriff, however, the Fiscal Court reimburses the Sheriff for this benefit.

THIS PAGE LEFT BLANK INTENTIONALLY

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

THIS PAGE LEFT BLANK INTENTIONALLY



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

The Honorable David West, Jessamine County Judge/Executive
The Honorable Kevin Grimes, Jessamine County Sheriff
Members of the Jessamine County Fiscal Court

We were engaged to audit, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky, the Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the former Jessamine County Sheriff for the period January 1, 2022 through May 22, 2022, and the related notes to the financial statement and have issued our report thereon dated June 21, 2023. The former Jessamine County Sheriff's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our report disclaims an opinion on the financial statement because we were unable to obtain written management representation.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the former Jessamine County Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the former Jessamine County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the former Jessamine County Sheriff's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*
(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the former Jessamine County Sheriff's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mike Harmon", followed by a long horizontal line extending to the right.

Mike Harmon
Auditor of Public Accounts
Frankfort, KY

June 21, 2023