



## Auditor of Public Accounts Allison Ball

**FOR IMMEDIATE RELEASE**

**Contact: Joy Pidgorodetska Markland**  
[Joy.Markland@ky.gov](mailto:Joy.Markland@ky.gov)  
**502.352.5216**  
**502.209.2867**

### **Ball Releases Audit of Lee County Sheriff's Fee Account**

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2023 financial statement of Lee County Sheriff Joseph Lucas. 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 Lee 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 Lee County Sheriff's financial statement was materially misstated:** Receipts totaling \$248,992 were reported on the financial statement; however, the actual receipts amount was \$368,660, a difference of \$119,668. The sheriff did not have adequate internal controls implemented to ensure all transactions were recorded on the financial statement.

We recommend the sheriff improve procedures over financial reporting to ensure all transactions are properly recorded and financial statements are materially stated.

*Sheriff's Response: There were some payments received after the end of 2023 and payments were put into the 2024 accounts. Monies were disbursed to the Fiscal Court as they should have been. We will be extra careful after the end of 2024 and try to ensure any payments received after 2024 for 2024, will get deposited into 2024 accounts.*

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](#).

###

*The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians.*

*Call 1-800-KY-ALERT or visit our website to report suspected waste and abuse.*

