



Auditor of Public Accounts Allison Ball

FOR IMMEDIATE RELEASE

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Ball Releases Audit of Logan County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2023 financial statement of Logan County Sheriff Stephen Stratton. 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 -- 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 Logan County Sheriff did not process sheriff fee claims monthly: The sheriff submitted reimbursement requests for the months of September through November 2022 in January 2023. This resulted in payments that should have been received and recorded in 2022 not being recorded in the correct period. The total payments included in the 2023 financial for 2022 fee claims were \$45,242. The person who regularly processes these reports was out on maternity leave, and the sheriff's office assumed they could submit the reports upon return.

We recommend that the sheriff ensure that all fee claim reimbursement requests be submitted timely. We recommend that more than one person be able to submit this type of report in case the person usually responsible is out.

Sheriff's Response: The Civil Process Clerk was on maternity leave, and it was our understanding, after a phone conversation with the state finance department, that we could submit all monthly fee reimbursement reports when she returned. We had hired a new office staff member to assist with property taxes and other day to day operations, however, there was not enough time to teach her how to do the reimbursement reports prior to the civil process clerk going on her leave. The Office Manager can do these reports; however, we were under the impression it was ok during this time of leave that the reimbursement reports be done & submitted all together once the clerk was back in the office. Our clerk returned from her maternity leave and was able to process the months she missed along with the ones due at that time, which fell into the 2023 year. All fee reimbursement reports prior to and since this have always been done in a timely manner, this was simply due to the situation of staff being out for medical reasons at the end of the year and believing it was ok to hold reports for when she returned.

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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