

**REPORT OF THE AUDIT OF THE
MARSHALL COUNTY
SHERIFF'S SETTLEMENT - 2022 TAXES**

**For The Period
January 1, 2023 Through August 31, 2023**



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CONTENTS

PAGE

INDEPENDENT AUDITOR’S REPORT 1

SHERIFF’S SETTLEMENT - 2022 TAXES4

NOTES TO FINANCIAL STATEMENT6

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* 11

SCHEDULE OF FINDINGS AND RESPONSES 15

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Kevin Spraggs, Marshall County Judge/Executive
The Honorable Matt Hilbrecht, Marshall County Sheriff
Members of the Marshall County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Marshall County Sheriff's Settlement - 2022 Taxes for the period January 1, 2023 through August 31, 2023 - Regulatory Basis, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period January 1, 2023 through August 31, 2023 of the Marshall County Sheriff, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the taxes charged, credited, and paid of the Marshall County Sheriff, for the period January 1, 2023 through August 31, 2023.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and 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 Sheriffs' Tax Settlements*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Marshall County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Kevin Spraggs, Marshall County Judge/Executive
The Honorable Matt Hilbrecht, Marshall County Sheriff
Members of the Marshall County Fiscal Court

Basis for Opinions (Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Marshall County Sheriff on the basis of 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, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Marshall County Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Marshall County Sheriff's ability to continue as a going concern for a reasonable period of time.

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
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The Honorable Matt Hilbrecht, Marshall County Sheriff
Members of the Marshall County Fiscal Court

Auditor’s Responsibilities for the Audit of the Financial Statement (Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 22, 2024, on our consideration of the Marshall County Sheriff’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is 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 Marshall County Sheriff’s internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report findings:

- 2022-001 The Marshall County Sheriff’s Office Does Not Have Adequate Segregation Of Duties Over Tax Collections
- 2022-002 The Marshall County Sheriff Failed To File A Settlement Including All Taxes Collected
- 2022-003 The Marshall County Sheriff’s Tax Revenue Bond Is Not In Compliance With KRS 134.230

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 22, 2024

MARSHALL COUNTY
MATT HILBRECHT, SHERIFF
SHERIFF'S SETTLEMENT - 2022 TAXES

For The Period January 1, 2023 Through August 31, 2023

| | Special Taxing | | | |
|--|----------------|------------|------------|------------|
| | County | Districts | School | State |
| <u>Charges</u> | | | | |
| Real Estate | \$ 167,979 | \$ 710,462 | \$ 894,619 | \$ 217,051 |
| Tangible | 36,932 | 107,051 | 196,693 | 600,160 |
| Total Transferred In From Outgoing Sheriff | 204,911 | 817,513 | 1,091,312 | 817,211 |
| <u>Other Taxes & Charges</u> | | | | |
| Franchise Taxes | 51,852 | 224,958 | 276,156 | |
| Additional Billings | 13 | 60 | 71 | 17 |
| Penalties | 8,645 | 34,382 | 46,067 | 26,104 |
| Gross Chargeable to Sheriff | 265,421 | 1,076,913 | 1,413,606 | 843,332 |
| <u>Credits</u> | | | | |
| Exonerations | 249 | 1,084 | 1,327 | 322 |
| Discounts | 30 | 58 | 160 | 35 |
| Delinquent Real Estate | 31,581 | 116,550 | 168,193 | 40,806 |
| Delinquent Tangible | 6,616 | 36,832 | 35,236 | 149,787 |
| Total Credits | 38,476 | 154,524 | 204,916 | 190,950 |
| Taxes Collected | 226,945 | 922,389 | 1,208,690 | 652,382 |
| Less: Sheriff's Commissions* | 9,645 | 34,148 | 43,513 | 27,726 |
| Taxes Due Districts | 217,300 | 888,241 | 1,165,177 | 624,656 |
| Taxes Paid | 211,521 | 865,924 | 1,134,330 | 617,700 |
| Additional Taxes Paid | | | | 701 |
| Refunds (Current and Prior Year) | 5,270 | 19,735 | 27,598 | 6,319 |
| Taxes Due Districts (Refund Due Sheriff) | \$ 509 | \$ 2,582 | \$ 3,249 | \$ (64) |

**

* and ** See next page.

The accompanying notes are an integral part of this financial statement.

MARSHALL COUNTY
MATT HILBRECHT, SHERIFF
SHERIFF'S SETTLEMENT - 2022 TAXES
For The Period January 1, 2023 Through August 31, 2023
(Continued)

* Commissions:

| | | |
|----------|----|-----------|
| 4.25% on | \$ | 1,646,234 |
| 3.6% on | \$ | 1,208,690 |
| 1% on | \$ | 155,482 |

** Special Taxing Districts:

| | | |
|---------------------------------|----|-----------|
| Library District | \$ | 1,556 |
| Health District | | 1,114 |
| Extension District | | 287 |
| Soil Conservation District | | 7 |
| Hospital District | | 690 |
| Refuse District | | (1,026) |
| City of Hardin | | 13 |
| Gilbertsville Fire District | | (171) |
| East Marshall Fire District | | 112 |
| Fairdealing Olive Fire District | | (25) |
| West Marshall Fire District | | <u>25</u> |

Due Districts or

(Refunds Due Sheriff) \$ 2,582

MARSHALL COUNTY
NOTES TO FINANCIAL STATEMENT

August 31, 2023

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

The sheriff's office tax collection duties are limited to acting as an agent for assessed property owners and taxing districts. A fund is used to account for the collection and distribution of taxes. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

B. Basis of Accounting

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework. Basis of accounting refers to when charges, credits, and taxes paid are reported in the settlement statement. It relates to the timing of measurements regardless of the measurement focus.

Charges are sources of revenue which are recognized in the tax period in which they become available and measurable. Credits are reductions of revenue which are recognized when there is proper authorization. Taxes paid are uses of revenue which are recognized when distributions are made to the taxing districts and others.

C. Cash and Investments

KRS 66.480 authorizes the sheriff's office to invest in obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

D. Preparation of State Settlement

The Kentucky Department of Revenue prepares the settlement relating to taxes collected for the state under the provision of KRS 134.192(2)(a). This is reported as the "State Taxes" column on the financial statement.

Note 2. Deposits

The Marshall County Sheriff maintained deposits of public funds with federally insured banking institutions as required by the Department for Local Government's (DLG) *County Budget Preparation and State Local Finance Officer Policy Manual*. The DLG Manual strongly recommends perfected pledges of securities covering all public funds except direct federal obligations and funds protected by federal insurance. In order to be perfected in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met.

MARSHALL COUNTY
 NOTES TO FINANCIAL STATEMENT
 August 31, 2023
 (Continued)

Note 2. Deposits (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the sheriff's deposits may not be returned. The Marshall County Sheriff does not have a deposit policy for custodial credit risk, but rather follows the requirements of the *DLG County Budget Preparation and State Local Finance Officer Policy Manual*. As of August 31, 2023, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 3. Tax Collection Period

A. Property Taxes

The real and personal property tax assessments were levied as of January 1, 2022. Property taxes were billed to finance governmental services for the fiscal year ending June 30, 2023. Liens are effective when the tax bills become delinquent. The collection period for these assessments was January 6, 2023 through April 18, 2023.

B. Franchise Taxes

The franchise tax assessments were levied by the Department of Revenue for various tax years. Franchise taxes are billed to finance governmental services. Liens are effective when the tax bills become delinquent. The collection period for these assessments was January 1, 2023 through April 30, 2023.

Note 4. Interest Income

The Marshall County Sheriff earned \$328 as interest income on 2022 taxes. The sheriff was in substantial compliance with his statutory responsibilities.

Note 5. Sheriff's 10% Add-On Fee

The Marshall County Sheriff collected \$72,592 of 10% add-on fees allowed by KRS 134.119(7). This amount was used to operate the sheriff's office.

Note 6. Escrow Account

The sheriff deposited nonrefundable payments in an interest-bearing account. The sheriff's escrowed beginning balance was \$0. The sheriff received \$525 from the outgoing sheriff and deposited \$45 during the year. No disbursements were made resulting in a total ending balance of \$570 as of August 31, 2023. The ending balance consists of escrowed of:

| | |
|------|-------|
| 2020 | \$525 |
| 2021 | \$45 |

When statutorily required, the sheriff will turn over the escrowed funds to the Kentucky State Treasurer as unclaimed property.

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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*

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ALLISON BALL
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 Kevin Spraggs, Marshall County Judge/Executive
The Honorable Matt Hilbrecht, Marshall County Sheriff
Members of the Marshall County Fiscal Court

We have audited, 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, the Marshall County Sheriff's Settlement - 2022 Taxes for the period January 1, 2023 through August 31, 2023 - Regulatory Basis and the related notes to the financial statement and have issued our report thereon dated May 22, 2024. The Marshall 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Marshall 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 Marshall County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Marshall County Sheriff's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 a 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. We consider the deficiencies described in the accompanying Schedule of Findings and Responses as items 2022-001 and 2022-002 to be material weaknesses.



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 Marshall County Sheriff's financial statement is free from 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Responses as items 2022-002 and 2022-003.

Views of Responsible Official and Planned Corrective Action

The Marshall County Sheriff's views and planned corrective action for the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. The Marshall County Sheriff's responses were not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on them.

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,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 22, 2024

SCHEDULE OF FINDINGS AND RESPONSES

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MARSHALL COUNTY
MATT HILBRECHT, SHERIFF
SCHEDULE OF FINDINGS AND RESPONSES

For The Period January 1, 2023 Through August 31, 2023

FINANCIAL STATEMENT FINDINGS:

2022-001 The Marshall Sheriff County Sheriff's Office Does Not Have An Adequate Segregation Of Duties Over Tax Collections

The Marshall County Sheriff's Office does not have an adequate segregation of duties over tax collections and distributions. The bookkeeper's primary responsibilities include collecting taxes, preparing deposits, processing monthly tax reports, preparing and signing tax distributions, performing monthly bank reconciliations, and preparing the annual tax settlement. Oversight procedures were not properly documented.

A lack of segregation of incompatible duties or strong oversight increases the risk that errors or fraud could occur and not be detected which would lead to inaccurate financial reporting to external agencies such as the taxing districts. According to the sheriff, segregation of duties is not possible due to a limited number of office staff.

A properly designed internal control environment exists when the design or operation of a control allows management or employees in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. The best way to achieve a properly designed internal control environment is to segregate the duties of authorization, recording physical access to assets which is essential for providing protection from asset misappropriation and provide reasonable assurance that the financial information is reliable, accurate, and timely.

In order to achieve a proper segregation of duties, we recommend the sheriff assign some duties to other employees. If this is not feasible, we recommend the sheriff implement compensating controls such as oversight reviews and ensure there is evidence of the reviews performed.

Sheriff's Response: The Marshall County Sheriff's Office Administration Personnel is only made up of two full time employees and two part time employees. With limited staff, it's difficult to completely separate duties. However we have made actions to segregate the duties between office staff as much as possible. The Sheriff will review all deposits prior to the bank courier picking up the deposit. That will alleviate the front staff any extra duties beyond their assigned duties. These actions have already been executed during the 2023 Property Tax Season and will continue to do so.

2022-002 The Marshall County Sheriff Failed To File A Settlement Including All Taxes Collected

The Marshall County Sheriff failed to present an annual franchise tax settlement to the fiscal court for franchise taxes collected for the period January 1, 2023 to August 31, 2023. The total tax collections reported were materially misstated since franchise taxes were omitted from the total tax collections. A franchise tax settlement was presented to the fiscal court after auditors notified the sheriff that there was no documented approval of a franchise tax settlement in the fiscal court minutes.

According to the bookkeeper, a franchise tax settlement was presented in August 2023 but was not documented in the minutes of the fiscal court meeting.

Since the franchise settlement was not properly presented, the sheriff failed to properly report franchise tax collections and payments. Due to the omission of the franchise taxes, the sheriff understated total taxes collected by \$552,966, understated taxes paid by \$527,522, and understated commissions earned by \$20,483. These omissions caused the sheriff's settlement to be materially misstated. Additionally, the sheriff is in violation of KRS 134.192 since he did not present a settlement of franchise taxes collected as required.

MARSHALL COUNTY

MATT HILBRECHT, SHERIFF
 SCHEDULE OF FINDINGS AND RESPONSES
 For The Period January 1, 2023 Through August 31, 2023
 (Continued)

FINANCIAL STATEMENT FINDINGS: (Continued)

2022-002 The Marshall County Sheriff Failed To File A Settlement Including All Taxes Collected
 (Continued)

KRS 134.192(1) states, “Each sheriff shall annually settle his or her accounts with the department, the county, and any district for which the sheriff collects taxes on or before September 1 of each year.” KRS 134.192 (5) also states “The report of the state and local settlement shall be filed in the county clerk's office and approved by the governing body of the county no later than September 1 of each year.”

We recommend that the sheriff present a settlement or settlements for all taxes collected as required by KRS 134.192 in order to properly report all taxes collected and paid. We also recommend that the sheriff determine that all submissions to the fiscal court be recorded in the minutes of the fiscal court meetings.

Sheriff's Response: For the year of 2022 Franchise Tax we had three different Sheriff's to complete settlements for. The Outgoing and Incoming Franchise Settlements were submitted to Fiscal Court at the same time. Due to this year's Franchise having multiple Sheriff's to approve they were unaware there were two different settlements and only signed off on one for the Outgoing Sheriff. We have since already submitted and had approved the Incoming Sheriff Franchise Tax Settlement for January 2023 to April 2023. This was approved by the Fiscal Court on 5/7/24.

2022-003 The Marshall County Sheriff's Tax Revenue Bond Is Not In Compliance With KRS 134.230

The Marshall County Sheriff secured a tax revenue bond that did not meet the requirements of KRS 134.230 (1)(a). The sheriff's tax revenue bond only was only for the “collection and payment of County Revenue.” The tax revenue bond should have been for “all money collected”.

According to the sheriff, he was not aware that the bond did not meet the requirements. According to the sheriff's bookkeeper, the tax revenue bond is the responsibility of the fiscal court.

Since the revenue bond did not include all money collected, collections for districts other than the county were at risk for potential loss. Also, since the sheriff's revenue bond does not meet requirements, he is at risk of vacating his office.

KRS 134.230(1)(a) states, “the sheriff shall execute a bond annually to the Commonwealth with one (1) or more sufficient sureties in the minimum sum of ten thousand dollars (\$10,000), conditioned on the faithful performance of his or her duties and to pay over to the proper person and at the proper time all money collected.”

KRS 134.230(3)(a) states, “Any sheriff who fails to execute a bond as required by this section shall forfeit his or her office.”

We recommend the sheriff contact the bonding company immediately to resolve this issue.

Sheriff's Response: Prior to issuance of the bond, the bond was reviewed by Attorney [name redacted], who advised [insurance company name redacted] that he believed that the wording of the bond sufficed to meet statute. After being notified by the auditor about the working on the bond not being exactly how it needed to be, I consulted with our County Attorney Jason Darnall. The Sheriff's Office does have a current revenue bond; the issue is just with the wording. The County Attorney advised myself that we would still be covered but to reach out to the underwriters of our bond and see about correcting the wording. I have since been in contact with [insurance company name redacted] that wrote our bond and am waiting to hear back.