



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 Meade County Fiscal Court**

**FRANKFORT, Ky.** – State Auditor Allison Ball has released the audit of the financial statements of the Meade County Fiscal Court for the fiscal year ended June 30, 2023. State law requires annual audits of county fiscal courts.

Auditing standards require the auditor’s letter to communicate whether the financial statements present fairly the receipts, disbursements, and changes in fund balances of the Meade County Fiscal Court in accordance with accounting principles generally accepted in the United States of America. The fiscal court’s financial statement did not follow this format. However, the fiscal court’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 116 of 120 fiscal court audits in Kentucky.

The audit contains the following finding:

**The Meade County Jail Commissary Fund Annual Financial Statement Presented to the county treasurer was not prepared as required by KRS 68.210:** The jail commissary financial statement and bank account utilized by the jailer include both monies received and disbursed for the commissary operations and amounts collected from inmates. The daily checkout sheets, receipt ledgers, and disbursements ledgers did not separate receipt and disbursement transactions into categories that would allow for the preparation of the Jail Commissary Fund financial statement in accordance with KRS 68.210. Furthermore, inmate monies and jail commissary monies could not be properly collected and disbursed. The financial statement also did not provide the cash balance of the account, and it did not include the required year to date summary section, reconciling the bank balance to the cash balance of the financial statement. Therefore, adjustments had to be made on the financial statement for \$38,873.

We recommend the Meade County Jail maintain records that allow for proper segregation of inmate and commissary monies collected and disbursed. We also recommend the jailer ensure the financial statement prepared for the jail commissary and inmate funds follow the requirements of KRS 68.210 as outlined in the Department for Local Government’s *Budget Preparation and State and Local Finance Officer Policy Manual*.

*Jailer’s Response: Correction of the end of year report submitted to the County Treasurer will be corrected for the FYE 2024 within guidance from the Exit Auditor on 4/2/2024.*

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.*

