



Auditor of Public Accounts
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Ball Releases Audit of Menifee County Sheriff's Tax Settlement

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2022 sheriff's tax settlement for Menifee County Sheriff Rick Stiltner. State law requires the auditor to conduct annual audits of each county sheriff, one for the sheriff's tax account and one for the sheriff's fee account.

The Menifee County Sheriff's financial statement does not present fairly in accordance with the accounting principles generally accepted in the United States. The financial statement presents fairly in accordance with the regulatory basis of accounting generally accepting in Kentucky.

The audit contains the following findings:

The Menifee County Sheriff's Office does not have adequate segregation of duties: One sheriff's office employee performs several tasks that should be separated in order to mitigate errors or fraud. Incompatible duties include approval, custody of assets (i.e., cash), record keeping, and account/report reconciliations.

We recommend the county sheriff's office separate duties over receipts, disbursements, and reconciliations. If these duties cannot be separated, detailed supervisory review of these activities should be implemented to reduce risk.

Sheriff's Response: Segregation of duties is a problem that our office has each year. This is due to the fact that our office is very small and we only have 2 (two) part time clerical employees. Our audits have consistently been accurate therefore this does not seem to present a problem in our office.

The Menifee County Sheriff's Office materially misstated its annual settlement: The county sheriff's office's annual settlement was materially misstated due to various recording mistakes totaling \$96,570. As a result of this, several adjustments were made to the annual settlement.

We recommend the sheriff's office prepare an accurate annual settlement.

Sheriff's Response: This was my, [office manager's name redacted], fault. I put this information into the wrong account. This has been adjusted/corrected and no further action needs to be taken.

The Menifee County Sheriff did not sign the official tax bill receipt timely: The county sheriff did not sign the official receipt when the tax bills were delivered to his office. Tax collections started on October 1, 2022, but the sheriff did not sign until June 12, 2023. Tax collections occurred before the sheriff accepted responsibility for the tax bills. The sheriff failed to monitor tax collection dates and provide oversight of the acceptance of property tax bills.

We recommend the sheriff sign the official receipt for property tax bills before collections start.

Sheriff's Response: The County Clerk did not send this form to our office until the date it was signed. Myself being new to the position, was not aware that this needed to be done. It has been corrected and the official receipt was signed before tax

collection began. The 2022 Tax Account usually has some discrepancies when paying commissions. Upon receiving the audit report, checks are being cut to each taxing district for the unpaid balance.

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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