



Auditor of Public Accounts
Mike Harmon

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Contact: Michael Goins
Michael.Goins@ky.gov
502.564.5841
502.209.2867

Harmon Releases Audit of Monroe County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2021 financial statement of Monroe County Sheriff Dale Ford. 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 Monroe 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.

Finding 1 of the audit report will be referred to the Office of the Attorney General and the Barren River Regional Board of Ethics for further review.

As part of the audit process, the auditor must comment on noncompliance with laws, regulations, contracts, and grants. The auditor must also comment on material weaknesses involving the internal control over financial operations and reporting.

The audit contains the following comment:

The Monroe County Sheriff's Office performed out-of-county auto inspections and did not properly account for trip fees: This is a repeat finding and was included in the prior year audit report as Finding 2020-003. According to the Kentucky Transportation Cabinet's Department of Vehicle Regulation, when a certified inspector is certified by a county sheriff through the Department of Vehicle Regulation, the inspector is only certified to inspect vehicles in the county

the sheriff designates them to inspect and are not certified to go to another county. The following was noted during the audit:

- The sheriff's office performed auto inspections for a car dealership in another county. The sheriff's bookkeeper performed these inspections after normal work hours and did not charge the \$10 trip fee. Instead, the car dealership paid her a lump sum fee of \$75 dollars per trip directly to her for her expenses. These fees were not deposited into the sheriff's fee account. The total amount confirmed paid to the sheriff's bookkeeper by this dealership was \$1,785 for the period January 1, 2021 through December 31, 2021.

The bookkeeper stated inspections done in another county are performed after work in her personal vehicle and a separate check is written to her for her expenses only. She also stated another check is written to the sheriff's office for the inspection fees. She was not sure why the other county was not doing inspections and that she was contacted to see if they would do their inspections because at the time, they had an office in Monroe County.

By performing auto inspections out-of-county and not charging the correct amount, another county sheriff's office is deprived of fees that could have been used to operate their office.

KRS 186A.115(2)(a) states, "[t]he certified inspector shall be certified through the Department of Vehicle Regulation following requirements set forth by the department by regulation and shall be designated by the county sheriff. The certified inspector will be held responsible for all certifications required pursuant to this chapter and will be liable for any and all penalties prescribed in this chapter, and shall be available during regular office hours at any and all offices and branches that issue applications for titles." KRS 186A.115(2)(b) states, "[t]here shall be a five dollar (\$5) fee for this certification, payable to the sheriff's office, upon completion of certification." Further, KRS 186A.115(2)(c) states, "[t]here shall be an additional fee of ten dollars (\$10) per trip when it becomes necessary for the certified inspector to travel to the site of the vehicle rather than bringing the vehicle to the sheriff's inspection area."

KRS 64.410(2) states, "[n]o officer shall demand or receive for his services: (a) Any other or greater fee than is allowed by law."

We recommend the sheriff ensure all employees are aware of the proper procedures for auto inspections. This finding will be referred to the Kentucky Office of Attorney General and the Barren River Regional Board of Ethics.

County Sheriff's Response: This practice was discontinued in Sept 2021 and no longer done by our agency.

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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