



Auditor of Public Accounts  
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### **Harmon Releases Audit of Pike County Sheriff's Office**

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the audit of the 2022 financial statement of Pike County Sheriff Rodney Scott. 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 statements present fairly the receipts and disbursements of the Pike County Sheriff and the receipts, disbursements, and fund balances of the Pike County Sheriff's operating fund and county fund in accordance with accounting principles generally accepted in the United States of America. The sheriff's financial statements did not follow this format. However, the sheriff's financial statements are 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.

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 internal control over financial operations and reporting.

The audit contains the following findings:

**The Pike County Sheriff's 75% operating fund had a \$226,830 deficit balance at term end:** The Pike County Sheriff's 75% operating fund had a deficit balance of \$226,830 at the end of his December 31, 2022 term. The sheriff did not monitor his budget to ensure that expenditures did not exceed receipts for the term. The sheriff spent in excess of his revenues in his 75% operating fund account resulting in a \$226,830 deficit.

KRS 64.345(4) states, in part, “[i]f seventy-five percent (75%) of the amount paid into the State Treasury in any month by any of such officers is not sufficient to pay the salaries and expenses of his office for that month, the deficit may be made up out of the amount paid in any succeeding month; but in no event shall the amount allowed by the Finance and Administration Cabinet to any officer for salaries and expenses exceed seventy-five percent (75%) of the amount paid to the Finance and Administration Cabinet by the officer during his official term.”

We recommend the sheriff work with the fiscal court to resolve the deficit. We further recommend the sheriff monitor and limit expenses to ensure that future deficits do not occur.

*Sheriff’s Response: The \$226,830 deficit was a result of not receiving 2021 and 2022 unmined coal taxes. As of this date, we still have not received collections, but the deficit has been paid by Pike County Fiscal Court per our arrangements.*

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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