



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

FRANKFORT, Ky. – State Auditor Allison Ball today released the audit of the sheriff's settlement – 2022 taxes for Shelby County Sheriff Mark Moore. 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 sheriff's settlement presents fairly the taxes charged, credited, and paid in accordance with accounting principles generally accepted in the United States of America. The sheriff's settlement is prepared on the regulatory basis, which is described in the auditor's opinion letter. Regulatory basis reporting for the sheriff's settlement is an acceptable reporting methodology, and this reporting methodology is followed for all 120 sheriff settlements in Kentucky.

The sheriff's financial statement fairly presents the taxes charged, credited, and paid for the period September 1, 2022 through August 31, 2023 in conformity with the regulatory basis of accounting.

The audit contains the following finding:

**The Sheriff's Office does not have adequate internal controls over monthly bank reconciliations:** Daily receipts are deposited timely and reconciled monthly to the bank account. Total receipts are compared to monthly tax reports and checks are written timely to taxing districts and sheriff's fee account. However, overpayments were not subtracted from receipts prior to making payments to districts since the checks are normally written the following month. The tax account was instead reconciled to the bank balance instead of zeroing out the account. As a result, they have a shortage of \$5,905 in their 2022 tax account.

We recommend the sheriff's office implement controls over reconciling the tax account to zero monthly. In addition, the sheriff needs to work with fiscal court to rectify the shortage.

*Sheriff's Response: The Shelby County's Sheriff's Office recognizes a great relationship and level of trust with the Citizens we serve. The Current Bookkeeper has been with the Sheriff's Office since before his election to office in 2017. Since beginning her tenure as Bookkeeper, there has never been any discrepancy with monies received or monies paid to the taxing districts. With the normal exception of Segregation of Duties, we have enjoyed audits void of any monetary discrepancies. Ms. Peach has also received verbal accolades from auditors regarding her documentation of all received tax receipts.*

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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