



Auditor of Public Accounts
Mike Harmon

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Auditor Mike Harmon Releases Results of Special Examination of Fire Department in LaRue County

*Findings on Buffalo Fire Department being referred to Office of Attorney General, Kentucky
State Police*

FRANKFORT, Ky. (August 15, 2016) – Mike Harmon, Kentucky Auditor of Public Accounts, today released a letter detailing findings from a special examination of the Buffalo Fire Department in LaRue County. Auditor Harmon’s office received a request from the current chief to investigate alleged misuse of public funds and mismanagement by the department’s former chief.

“Our auditors discovered more than \$17,000 of questionable expenditures had been made from fire department funds that was not authorized, were unnecessary to support the department and the people they serve, had no documentation, or all three,” said Auditor Harmon. “Since our auditors uncovered the potential misuse of public funds, we are referring our findings to the Kentucky State Police and Office of Attorney General to further investigate whether any criminal charges should be filed.”

In a letter sent to Buffalo Fire Department’s current chief, Auditor Harmon detailed what auditors found during the course of their special examination.

“Overall, weak accounting controls and safeguards resulted in a lack of documentation to support the legitimacy of expenditures,” Auditor Harmon wrote in the letter to current Buffalo Fire Department Chief Troy Wilmoth. “During the examination period, BFD funds were used to pay for over \$1,550 in automotive-related expenditures for non-department vehicles. In addition, we identified \$16,166 in other questioned expenditures that lacked supporting documentation, proper authorization, and/or a known necessary and reasonable operational purpose.”

As part of the special examination, auditors with the Office of the Auditor of Public Accounts reviewed certain activities of the fire department between January 2012 and December 2015. A full copy of the letter is available at www.auditor.ky.gov

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