



Auditor of Public Accounts
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Harmon Releases Audit of Trimble County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2021 financial statement of Trimble County Sheriff Charles Kelton. 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 Trimble 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.

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 Trimble County Sheriff's fourth quarter report was materially misstated: The disbursements amounts reported on Trimble County Sheriff's fourth quarter report were incorrect due to the totals per each of the four quarters and the year-to-date total not adding correctly and the disbursements on page 3 of the report were the 2020 amounts. The errors and misstatements were the result of a weak internal control system over the quarterly report preparation and review. The sheriff and the bookkeeper did not review the fourth quarter report amounts to make sure the totals by quarter and year-to-date added correctly or to ensure the amounts reported were for the

correct year. Due to the fourth quarter report being misstated, a material adjustment of \$19,113 was required for disbursements.

Strong internal controls dictate that policies and procedures be implemented to ensure the accurate reporting of the sheriff's activity on the quarterly report. The fourth quarter report amounts should be reviewed to determine they agree with the supporting ledgers and that totals add correctly.

We recommend the sheriff implement procedures to ensure the correct line items and amounts are reported on the fourth quarter report for all receipts and disbursements. The amounts should be supported by the sheriff's ledgers and total properly to agree to bank records. We further recommend the sheriff review the quarterly reports to ensure they are accurate prior to submitting them to the Department for Local Government (DLG) and the fiscal court.

County Sheriff's Response: Bookkeeping mistake has been rectified.

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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