



Auditor of Public Accounts Allison Ball

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Ball Releases Audit of Union County Sheriff's Tax Settlement

FRANKFORT, Ky. – State Auditor Allison Ball today released the audit of the sheriff's settlement – 2022 taxes for Union County Sheriff Jason Thomas. 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 January 1, 2023 through August 31, 2023 in conformity with the regulatory basis of accounting.

The audit contains the following finding:

The Union County Sheriff's Office did not transfer delinquent tax bills timely: Delinquent tax bills were due to the county clerk on April 17 but were not processed until a week later, April 24. The amount of delinquent taxes turned over was \$91,217. According to the bookkeeper, the delay was due to processing postmarked payments through April 20 and processing the certificates of delinquency through April 24.

We recommend the Union County Sheriff's transfer delinquent tax bills to the county clerk on the date they are due in accordance with KRS 134.122(1)(a). Additionally, we recommend the sheriff's office prepare the *Supplemental Receipt to Document Timely Postmarked Payments Received after the Delinquent Tax Bill Transfer Date* when processing postmarked tax payments.

Sheriff's Response: While paper copies of the 2022 Property Taxes were not recorded by the Union County Clerk's office until April 24, 2023, the electronic file of delinquent taxes was submitted to them as soon as payments were recorded in the Sheriff's office. This allowed their software vendor to download the information prior to paperwork being recorded. Delinquent 2024 taxes will be turned over to the clerk as per KRS134.122.

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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