



## Auditor of Public Accounts Allison Ball

**FOR IMMEDIATE RELEASE**

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### **Ball Releases Audit of Washington County Sheriff's Fee Account**

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2023 financial statement of Washington County Sheriff Jerry Pinkston. 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 Washington 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.

The audit contains the following finding:

**The Washington County Sheriff's budget was overspent for 2023:** The Washington County Sheriff's operating expenditures exceeded the budget approved by the fiscal court by \$185,424. The fiscal court approved the sheriff's budget for \$912,055; however, the sheriff expended \$1,097,479. The sheriff had an amended salary maximum for deputies and assistants approved by the fiscal court during 2023, raising the cap to \$593,916; however, the sheriff's actual salaries paid to deputies and assistants was \$596,650, resulting in \$2,734 over the approved maximum.

We recommend the Washington County Sheriff monitor the operating budget throughout the year and request budget amendments as necessary from the fiscal court, before year-end. We also recommend the sheriff review deputy and assistant salaries throughout the year to ensure they are within the salary maximum approved by the fiscal court or submit an increased salary maximum amount to be approved by the fiscal court before year-end.

*Sheriff's Response: Calendar Year 2023 was impacted by the resignation of the Chief Financial Officer in May. The assistant Bookkeeper was promoted to CFO and a new assistant was hired. The new CFO revised the budget before the end of 2023 and had it approved by fiscal court to show an increase in receipts as well as expenditures but was unaware that revisions could be made until Jan. 31, 2024. Due to this oversight, the budget was "overspent" for the calendar year. There was not a deficit in the budget as over \$12,000 in excess fees were paid back to the fiscal court in March. The CFO and Bookkeeper will ensure the budget is not "overspent" for 2024 yr.*

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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