

**REPORT OF THE AUDIT OF THE  
FORMER CARROLL COUNTY  
SHERIFF**

**For The Period  
January 1, 2017 Through April 3, 2017**



**MIKE HARMON  
AUDITOR OF PUBLIC ACCOUNTS  
[www.auditor.ky.gov](http://www.auditor.ky.gov)**

**209 ST. CLAIR STREET  
FRANKFORT, KY 40601-1817  
TELEPHONE (502) 564-5841  
FACSIMILE (502) 564-2912**



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**MIKE HARMON**  
**AUDITOR OF PUBLIC ACCOUNTS**

The Honorable Bobby Lee Westrick, Carroll County Judge/Executive  
The Honorable Jamie Kinman, Former Carroll County Sheriff  
The Honorable Philip Marshall, Carroll County Sheriff  
Members of the Carroll County Fiscal Court

Independent Auditor's Report

**Report on the Financial Statement**

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the former Sheriff of Carroll County, Kentucky, for the period January 1, 2017 through April 3, 2017, and the related notes to the financial statement.

**Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Guide for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



The Honorable Bobby Lee Westrick, Carroll County Judge/Executive  
The Honorable Jamie Kinman, Former Carroll County Sheriff  
The Honorable Philip Marshall, Carroll County Sheriff  
Members of the Carroll County Fiscal Court

### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1 of the financial statement, the financial statement is prepared by the former Carroll County Sheriff on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the former Carroll County Sheriff, as of April 3, 2017, or changes in financial position or cash flows thereof for the year then ended.

### **Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and excess fees of the former Carroll County Sheriff for the period January 1, 2017 through April 3, 2017, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 22, 2017, on our consideration of the former Carroll County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control over financial reporting and compliance.

The Honorable Bobby Lee Westrick, Carroll County Judge/Executive  
The Honorable Jamie Kinman, Former Carroll County Sheriff  
The Honorable Philip Marshall, Carroll County Sheriff  
Members of the Carroll County Fiscal Court

**Other Reporting Required by *Government Auditing Standards* (Continued)**

Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report comments:

- 2017-001 The Former Sheriff's Office Lacked Segregation Of Duties Related To Controls Over Receipts, Disbursements, And Reconciliations
- 2017-002 The Former Sheriff Did Not Properly Deposit Or Distribute Seized Funds

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mike Harmon", with a long horizontal line extending to the right.

Mike Harmon  
Auditor of Public Accounts

August 22, 2017

CARROLL COUNTY  
 JAMIE KINMAN, FORMER SHERIFF  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS

For The Period January 1, 2017 Through April 3, 2017

Receipts

State - Kentucky Law Enforcement Foundation Program Fund (KLEFPF)	\$	2,187
State Fees For Services:		
Finance and Administration Cabinet	\$	9,840
Sheriff Security Service		2,612
Cabinet For Health And Family Services		191
		12,643
Circuit Court Clerk:		
Fines and Fees Collected		340
Fiscal Court		36,158
County Clerk - Delinquent Taxes		937
Commission On Taxes Collected		44,952
Fees Collected For Services:		
Auto Inspections		3,680
Accident and Police Reports		285
Serving Papers		6,150
Carrying Concealed Deadly Weapon Permits		1,650
		11,765
Other:		
Add-On Fees		12,013
Miscellaneous		1,705
		13,718
Interest Earned		79
Borrowed Money:		
State Advancement		40,000
		40,000
Total Receipts		162,779

The accompanying notes are an integral part of this financial statement.



CARROLL COUNTY  
 JAMIE KINMAN, FORMER SHERIFF  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS  
 For The Period January 1, 2017 Through April 3, 2017  
 (Continued)

Disbursements

Operating Disbursements and Capital Outlay:

Personnel Services-

Deputies' Gross Salaries	\$	24,282	
Bailiff's Gross Salaries		8,305	
Office Gross Salaries		11,498	
Overtime Gross Salaries		7,535	
Deputy Clerk		3,158	
KLEFPF		2,000	

Employee Benefits-

Employer's Share Retirement		187	
Employer Paid Health Insurance		15,159	

Materials and Supplies-

Office Materials and Supplies		366	
Uniforms		579	

Auto Expense-

Gasoline		8,187	
Maintenance and Repairs		11,848	

Other Charges-

Dues		684	
Postage		170	
Computer		1,740	
Equipment		166	
Cell Phones		1,820	
Training Deputies		65	
Execution		1,058	
Fiscal Court Fees		1,230	

Capital Outlay-

Office Equipment		203	\$ 100,240
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Debt Service:

State Advancement			<u>40,000</u>
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Total Disbursements

\$ 140,240

The accompanying notes are an integral part of this financial statement.

CARROLL COUNTY  
JAMIE KINMAN, FORMER SHERIFF  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS  
For The Period January 1, 2017 Through April 3, 2017  
(Continued)

Net Receipts	\$ 22,539
Less: Statutory Maximum	<u>20,995</u>
Excess Fees	1,544
Payment to Fiscal Court - May 12, 2017	<u>1,544</u>
Balance Due Fiscal Court at Completion of Audit	<u>\$ 0</u>

The accompanying notes are an integral part of this financial statement.

CARROLL COUNTY  
NOTES TO FINANCIAL STATEMENT

April 3, 2017

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the sheriff as determined by the audit. KRS 134.192 requires the sheriff to settle excess fees with the fiscal court at the time he files his annual settlement with the fiscal court on or before September 1 of each year. KRS 64.830 requires an outgoing sheriff to settle excess fees with the fiscal court of his county by March 15 immediately following the expiration of his term of office.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework. Under this regulatory basis of accounting, receipts and disbursements are generally recognized when cash is received or disbursed, with the exception of accrual of the following items (not all-inclusive) at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2017 services
- Reimbursements for 2017 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in 2017

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the county treasurer in the subsequent year.

C. Cash and Investments

KRS 66.480 authorizes the sheriff's office to invest in obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System and Other Post-Employment Benefits

The county official and employees have elected to participate, pursuant to KRS 78.530, in the County Employees Retirement System (CERS), which is administered by the Board of Trustees of the Kentucky Retirement Systems

CARROLL COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 April 3, 2017  
 (Continued)

Note 2. Employee Retirement System and Other Post-Employment Benefits (Continued)

(KRS). This is a cost-sharing, multiple-employer, defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members. Benefit contributions and provisions are established by statute.

The former sheriff's contribution for calendar year 2015 was \$1,331, calendar year 2016 was \$874, and for the period January 1, 2017 through April 3, 2017, was \$187.

Nonhazardous covered employees are required to contribute five percent of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008, are required to contribute six percent of their salary to be allocated as follows: five percent will go to the member's account and one percent will go to the KRS insurance fund.

In accordance with Senate Bill 2, signed by the Governor on April 4, 2013, plan members who began participating on, or after, January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own accounts. Nonhazardous covered employees contribute five percent of their annual creditable compensation. Nonhazardous members also contribute one percent to the health insurance fund which is not credited to the member's account and is not refundable. The employer contribution rate is set annually by the Board based on an actuarial valuation. The employer contributes a set percentage of the member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. A member's account is credited with a four percent employer pay credit. The employer pay credit represents a portion of the employer contribution.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Nonhazardous employees who begin participation on or after September 1, 2008, must meet the rule of 87 (member's age plus years of service credit must equal 87, and the member must be a minimum of 57 years of age) or the member is age 65, with a minimum of 60 months service credit.

The county's contribution rate for nonhazardous employees was 18.68 percent for the first six months and 19.18 percent for the last six months.

Health Insurance Coverage

CERS also provides post-retirement health care coverage as follows:

For members participating prior to July 1, 2003, years of service and respective percentages of the maximum contribution are as follows:

<b>Years of Service</b>	<b>% Paid by Insurance Fund</b>	<b>% Paid by Member through Payroll Deduction</b>
20 or more	100%	0%
15-19	75%	25%
10-14	50%	50%
4-9	25%	75%
Less than 4	0%	100%

CARROLL COUNTY  
NOTES TO FINANCIAL STATEMENT  
April 3, 2017  
(Continued)

Note 2. Employee Retirement System and Other Post-Employment Benefits (Continued)

As a result of House Bill 290 (2004 General Assembly), medical insurance benefits are calculated differently for members who began participation on or after July 1, 2003. Once members reach a minimum vesting period of ten years, non-hazardous employees whose participation began on or after July 1, 2003, earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount. This dollar amount is subject to adjustment annually based on the retiree cost of living adjustment, which is updated annually due to changes in the Consumer Price Index.

KRS issues a publicly available annual financial report that includes financial statements and required supplementary information on CERS. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

The Carroll County Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240, the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the sheriff's deposits may not be returned. The former Carroll County Sheriff did not have a deposit policy for custodial credit risk but rather followed the requirements of KRS 66.480(1)(d) and KRS 41.240. As of April 3, 2017, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 4. Drug Forfeiture Account

The former sheriff had an account that was used for receiving forfeited state drug money. This money was used to purchase law enforcement equipment and to make drug buys during investigations. The beginning balance on January 1, 2017 was \$1,021. There were receipts of \$0 and disbursements of \$413 during the period. The ending balance on April 3, 2017, was \$608.

Note 5. Grant Account

The former sheriff had an account used for receiving grant money. The beginning balance of the grant account on January 1, 2017 was \$3,672. There were receipts of \$3,150 and disbursements of \$3,250 during the period. The ending balance on April 3, 2017, was \$3,572.

Note 6. Donation Account

The former sheriff had an account used for the receipt of donations. Disbursements from the account were limited to law enforcement equipment for officers. The beginning balance on January 1, 2017, was \$1,561. There were receipts of \$0 and disbursements of \$228 during the period. The ending balance on April 3, 2017, was \$1,333.

CARROLL COUNTY  
NOTES TO FINANCIAL STATEMENT  
April 3, 2017  
(Continued)

Note 7. Contingencies

The former sheriff was involved in lawsuits that arose from the normal course of doing business. Due to the uncertainty of the litigation, a reasonable estimate of the financial impact on the former sheriff cannot be made at this time.

Note 8. Subsequent Events

The former sheriff was arrested on March 22, 2017, and resigned as sheriff on April 3, 2017. The Carroll County Judge/Executive appointed a new sheriff on April 10, 2017.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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**MIKE HARMON**  
**AUDITOR OF PUBLIC ACCOUNTS**

The Honorable Bobby Lee Westrick, Carroll County Judge/Executive  
The Honorable Jamie Kinman, Former Carroll County Sheriff  
The Honorable Philip Marshall, Carroll County Sheriff  
Members of the Carroll County Fiscal Court

Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the former Carroll County Sheriff for the period January 1, 2017 through April 3, 2017, and the related notes to the financial statement and have issued our report thereon dated August 22, 2017. The former Carroll County Sheriff's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the former Carroll County Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the former Carroll County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the former Carroll County Sheriff's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With *Government Auditing Standards*  
(Continued)

**Internal Control over Financial Reporting (Continued)**

We identified a certain deficiency in internal control, which is described in the accompanying Schedule of Findings and Responses as item 2017-001 that we consider to be a significant deficiency.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the former Carroll County Sheriff's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Responses as item 2017-002.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

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Mike Harmon  
Auditor of Public Accounts

August 22, 2017

SCHEDULE OF FINDINGS AND RESPONSES

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CARROLL COUNTY  
JAMIE KINMAN, FORMER SHERIFF  
SCHEDULE OF FINDINGS AND RESPONSES

For The Period January 1, 2017 Through April 3, 2017

INTERNAL CONTROL - SIGNIFICANT DEFICIENCY:

2017-001 The Former Sheriff's Office Lacked Segregation Of Duties Related To Controls Over Receipts, Disbursements, And Reconciliations

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During our review of internal controls, we noted a lack of segregation of duties related to several significant financial reporting areas. This is a repeat finding and was included in the prior year audit report as finding 2016-001. According to the former sheriff, he had limited options for establishing an adequate segregation of duties due to the entity's diversity of official operations, small size, and budget restrictions. The bookkeeper received cash from customers, prepared the daily checkout sheet, counted cash/checks, prepared the deposit, took the deposit to the bank, prepared checks for payments, posted receipts and disbursements to the ledgers, and prepared the bank reconciliations.

When internal controls procedures are performed by the same employee and no compensating controls are in place, the risk for material misstatement significantly increases due to undetected error or fraud. Proper segregation of duties protects employees in the normal course of performing their daily responsibilities. If staffing does not allow for segregation of duties, strong management oversight should be implemented.

The former sheriff's office had compensating controls in place to offset these control weaknesses including: the other office employee compared daily checkout sheets to the deposits, supporting documentation to checks written, and the bank reconciliation prepared by the bookkeeper. The review was documented by initials on the daily checkout sheet and checkbook register.

However, we noted that the former sheriff was not involved in day to day revenue collections or disbursements on a regular basis. We were informed the former sheriff inquired of deposits and verbally approved payments. Reviews and approvals should be evidenced by initials or signatures on supporting documents. We recommend the sheriff's office implement the following procedures to improve the sheriff's involvement in day to day revenue collections and disbursements on a more frequent basis:

- Recount and take the deposit to the bank, initialing the deposit ticket to document the performance of recounting the deposit.
- Perform random cash counts, initialing the daily checkout sheet to document the cash being counted.
- Review checks prepared for payment of significant purchases, initialing the invoice to document the review.
- Review daily deposits agree and are posted to the receipts ledger.
- Have a different person other than the person that performs bank reconciliations, review the bank reconciliations for accuracy. This review should be evidenced by signature or initials of the reviewer.

*Former Sheriff's Bookkeeper's Response: The former sheriff's bookkeeper did not provide a response.*

STATE LAWS AND REGULATIONS:

2017-002 The Sheriff Did Not Properly Deposit or Distribute Seized Funds

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While testing the sheriff's drug forfeiture account, we noted the former sheriff did not comply with court orders related to forfeitures received. From June 2013 through October 2016, the former sheriff did not comply with court orders in five forfeiture cases requiring him to deposit seized funds to his drug forfeiture account. Those funds are to be divided so that 85% goes to the drug forfeiture account to be used for the office and 15% is to be paid to the Prosecutors Advisory Council for deposit on behalf of the Commonwealth's Attorney. This is a repeat finding and was included in the prior year audit report as finding 2016-002.

CARROLL COUNTY  
JAMIE KINMAN, FORMER SHERIFF  
SCHEDULE OF FINDINGS AND RESPONSES  
For The Period January 1, 2017 Through April 3, 2017  
(Continued)

STATE LAWS AND REGULATIONS: (Continued)

2017-002 The Sheriff Did Not Properly Deposit or Distribute Seized Funds (Continued)

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This occurred because the former sheriff did not follow state laws regarding seized funds and how they are to be disbursed upon receiving court orders. According to documentation, the former sheriff did not deposit \$1,456 to the drug forfeiture account. \$218 (15%) of those funds were supposed to have been paid to the Prosecutors Advisory Council for deposit on behalf of the Commonwealth's Attorney and \$1,238 (85%) should have stayed in the drug forfeiture account to be spent on direct law enforcement purposes.

According to KRS 218A.420(4)(a), “[e]ighty-five percent (85%) shall be paid to the law enforcement agency or agencies which seized the property, to be used for direct law enforcement purposes;” and (b), “[f]ifteen percent (15%) [of the amount forfeited] shall be paid to the . . . Prosecutors Advisory Council for deposit on behalf of the Commonwealth's attorney or county attorney who has participated in the forfeiture proceeding[.]”

We recommend the sheriff's office comply with KRS 218A.420(4) in the future with all court orders regarding seized funds and property.

*Former Sheriff's Bookkeeper's Response: The former sheriff's bookkeeper did not provide a response.*