



Auditor of Public Accounts  
Mike Harmon

**FOR IMMEDIATE RELEASE**

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**Harmon Releases Audit of Christian County Sheriff's Office**

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the audit of the 2016 financial statement of Christian County Sheriff Lewis “Livy” Leavell, Jr. 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 statements present fairly the receipts and disbursements of the Christian County Sheriff and the receipts, disbursements, and fund balances of the Christian County Sheriff’s operating fund and county fund in accordance with accounting principles generally accepted in the United States of America. The sheriff’s financial statements did not follow this format. However, the sheriff’s financial statements are 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 auditor noted no instances of noncompliance. The auditor also noted no matters involving internal control over financial reporting and its operation that were considered to be material weaknesses.

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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