



Auditor of Public Accounts
Mike Harmon

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Contact: **Michael Goins**
Michael.Goins@ky.gov
502.564.5841
502.209.2867

Harmon Releases Audit of Grayson County Sheriff's Office

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2015 financial statement of Grayson County Sheriff Norman Chaffins. 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 Grayson 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 non-compliance 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 Grayson County Sheriff did not submit excess fees to the fiscal court at the time of his settlement. The Grayson County Sheriff presented his annual settlement for calendar year 2015 to the fiscal court on February 19, 2016, but the sheriff failed to submit the excess fees due to the fiscal court. The bookkeeper did not pay the excess fees to fiscal court, because if there was an error in the annual settlement and excess fees were overpaid it would be difficult to get the funds back from the fiscal court. The sheriff is not in compliance with KRS 134.192(12) and the fiscal court has not received excess fees that were due to them. KRS 134.192(12) states: “[a]t the time he or she files the statements required by subsection (11) of this section, the sheriff shall pay to the

governing body of the county any fees, commissions, and other income of his or her office, including income from investments, which exceed the sum of his or her maximum salary as permitted by the Constitution and other reasonable expenses, including compensation of deputies and assistants.” The sheriff should submit excess fees to the fiscal court at the time he presents his settlement to fiscal court.

Sheriff's response: The official did not respond.

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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