



Auditor of Public Accounts
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Harmon Releases Audit of Clinton County Sheriff's Office

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2017 financial statement of Clinton County Sheriff Jim Guffey. 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 Clinton 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 noncompliance with laws, regulations, contracts, and grants. The auditor must also comment on material weaknesses involving internal control over financial operations and reporting.

The audit contains the following comment:

The Clinton County Sheriff had \$849 in disallowed disbursements in his 2017 fee account: The sheriff had \$849 in disallowed disbursements in his 2017 fee account. These disbursements were charges applied by the bank due to overdrawing his official account. These charges are not necessary expenses in the operation of the sheriff's office.

According to the sheriff, this condition occurred due to a lack of funds available in his official account, which resulted in overdraft charges being applied.

In Funk v. Milliken, 317 S.W.2d 499 (Ky. 1958), Kentucky’s highest court reaffirmed the rule that county fee officials’ expenditures of public funds will be allowable only if they are necessary, adequately documented, reasonable in amount, beneficial to the public, and not personal in nature.

We recommend the sheriff deposit personal funds of \$849 in the 2017 fee account for the disallowed disbursements.

Sheriff’s Response: The disallowed disbursements will be paid back and turned over as excess fees. These were fees from the bank.

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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