



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

Harmon Releases Audit of Former Edmonson County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the January 1 – November 30, 2022 financial statement of former Edmonson County Sheriff Shane Doyle. 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 former Edmonson County Sheriff in accordance with accounting principles generally accepted in the United States of America. The former sheriff's financial statement did not follow this format. However, the former 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 the internal control over financial operations and reporting.

The audit contains the following finding:

The former Edmonson County Sheriff's fourth quarter financial report was materially misstated: The former Edmonson County Sheriff's fourth quarter financial report was materially misstated. Receipts were understated by \$54,895. The former sheriff's bookkeeper failed to include accounts receivable of \$76,260 as of November 30, 2022 on the fourth quarter financial report. Additionally, due to a formula error on the fourth quarter financial report grant receipts of \$21,365 were erroneously reported.

This was a result of the former sheriff retiring as of November 30, 2022, and when the former bookkeeper was trying to close-out she did not realize she needed to ensure all of the financial activity as of November 30, 2022 was reported on the quarterly financial report. As a result, the fourth quarter financial report was incorrect and did not reflect an accurate and complete financial presentation of the Edmonson County Sheriff's office as reported to the Department for Local Government (DLG) for the period January 1, 2022 through November 30, 2022.

KRS 68.210 gives the state local finance officer the authority to prescribe a uniform system of accounts. The *County Budget Preparation and State Local Finance Officer Policy Manual* requires officials to ensure accurate and complete financial reporting. In addition, good internal controls dictate that the financial report be accurate and complete.

We recommend the Edmonson County Sheriff's office implement internal control procedures to ensure that the fourth quarter financial report is accurate and complete before submitting it to DLG.

Former Sheriff's Response: Due to the hectic nature of closing our operation because of my early retirement, this was done incorrectly. All monies were accounted for and properly turned in.

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](#).

###

The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians.

Call 1-800-KY-ALERT or visit our website to report suspected waste and abuse.

