



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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2016 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 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 Grayson County Sheriff did not submit excess fees to the fiscal court at the time of his settlement: This is a repeat finding and was included in the prior year audit report as Finding 2015-001. The Grayson County Sheriff presented his annual settlement to the fiscal court on January 20, 2017 for calendar year 2016, but did not submit excess fees due to the fiscal court at that time. According to the sheriff, the former bookkeeper did not pay the excess fees to the 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. As a result, the sheriff was not in compliance with KRS 134.192(12) and the fiscal court did not promptly receive excess fees that

were due to it. 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.” We recommend the sheriff submit excess fees to the fiscal court at the time he presents his settlement to the fiscal court.

Sheriff’s Response: Sheriff Norman Chaffins will submit his settlement and excess fees at the same time to Fiscal Court.

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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