



Auditor of Public Accounts
Allison Ball

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Ball Releases Audit of Former LaRue County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2022 financial statement of former LaRue County Sheriff Russell McCoy. 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.

The former LaRue County Sheriff's financial statements do not present fairly in accordance with the accounting principles generally accepted in the United States of America. However, the financial statements present fairly in accordance with the regulatory basis of accounting generally accepting in Kentucky. This reporting methodology is followed for all 120 clerk 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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