



Auditor of Public Accounts Allison Ball

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Ball Releases Audit of 2022 Todd County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2022 financial statement of Todd County Sheriff Tracy White. 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 statements present fairly the receipts and disbursements of the Todd County Sheriff and the receipts, disbursements, and fund balances of the Todd County Sheriff's operating fund and county fund in accordance with accounting principles generally accepted in the United States of America. The sheriff's financial statements did not follow this format. However, the sheriff's financial statements are 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.

The audit contains the following finding:

The Todd County Sheriff failed to follow up on the prior year's finding regarding grant reimbursements: The sheriff received \$108,467 from a Community Oriented Policing Services (COPS) reimbursement grant throughout the period of 2016 through 2018 for a school resource officer. The sheriff received \$25,637 in 2016, \$45,257 in 2017, and \$37,573 in 2018. Per the grant agreement, the COPS grant pays for seventy-five (75%) of the school resource officer's salary and fringe benefits, which totaled \$117,358 for the three years. Seventy-five percent (75%) of this amount would be \$88,019. Accordingly, the sheriff received an additional \$20,448 from COPS reimbursement during this three-year period erroneously.

We recommend that the sheriff contact the COPS grant specialist and determine if any actions need to be performed to correct these errors. We also recommend the sheriff ensure that any future payments are calculated correctly.

Sheriff's Response: The Todd County Sheriff has forwarded this comment and finding to the Todd County Attorney for assistance in this matter.

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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