



Auditor of Public Accounts
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Ball Releases Audit of Former Boyd County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2022 financial statement of former Boyd County Sheriff Bobby Jack Woods. State law requires the auditor to conduct annual audits of each county sheriff, one for the sheriff's tax account and one for the sheriff's fee account.

The former Boyd County Sheriff's financial statement does not present fairly in accordance with the accounting principles generally accepted in the United States. The financial statement presents fairly in accordance with the regulatory basis of accounting generally accepting in Kentucky.

The audit contains the following findings:

The former Boyd County Sheriff's Office did not have adequate segregation of duties: The former sheriff's office bookkeeper performs several tasks that should be separated to mitigate errors or fraud. Incompatible duties include approval, custody of assets, record keeping, and account/report reconciliations.

We recommend the county sheriff's office separate duties over receipts, disbursements, and reconciliations. If these duties cannot be separated, detailed supervisory review of these activities should be implemented.

Former Sheriff's Response: The former official did not provide a response.

The former Boyd County Sheriff's Office's fourth quarter report did not properly reflect the source and use of funds: The former sheriff's fourth quarter report reflected posting discrepancies that required multiple audit reclassifications and adjustments. Receipts and disbursements were not categorized properly on the ledgers which carried over to the quarterly financial reports. Thus, report submitted to the Department for Local Government were inaccurate.

We recommend the county sheriff's office implement stronger internal controls over the financial reporting process to ensure accurately amounts and categorization.

Former Sheriff's Response: The former official did not provide a response.

The former Boyd County Sheriff owes \$73,105 to the fiscal court for the calendar year 2021 excess fees: The calendar year 2021 fee audit recommended the former sheriff pay excess fees of \$91,985 to the fiscal court. The former sheriff did not pay these excess fees to the fiscal court. The former sheriff did not run accurate monthly reports for excess fees in calendar year 2022 and overpaid excess fees in the amount of \$18,880. This

amount will be applied to calendar year 2021 excess fees. Leaving a total of \$73,105 due to the fiscal court for calendar year 2021 of excess fees

We recommend the sheriff's office remit the remaining calendar year 2021 excess fees of \$73,105 to the fiscal court as soon as possible.

Former Sheriff's Response: The former official did not provide a response.

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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