



**Auditor of  
Public Accounts  
Allison Ball**

## Carlisle County Sheriff's Fee Account Audit

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2024 financial statement of Carlisle County Sheriff Eric Perry. 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 Carlisle 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.

### **Finding: Fourth quarter financial statement was materially misstated.**

The Carlisle County Sheriff's fourth quarter financial statement submitted to the Department for Local Government (DLG) for the period of June 1, 2024 through December 31, 2024, was materially misstated. The sheriff's receipts and disbursement reported on the fourth quarter financial statement were overstated by \$195,444 and \$164,761, respectively. The Carlisle County Sheriff's Office had a turnover of officials on May 31, 2024. When the sheriff's office prepared the final fourth quarter for the calendar year 2024, they included the outgoing sheriff's activity. According to office staff, the sheriff's office thought they were doing the right thing by reporting the full year activity on the sheriff's fourth quarter financial statement. They were unaware the outgoing sheriff's activity did not need to be reported on the fourth quarter report.

### **Recommendations**

We recommend the Carlisle County Sheriff's Office prepare complete and accurate fourth quarter financial statement.

### **County Officials Response**

*Sheriff's Response: The Carlisle County Sheriff's Office was left operating on funds from the previous Sheriff, therefore after consulting with the DLG, we included all receipts and disbursements for the entire 2024 calendar year, including previous sheriff financial activity on the fourth quarter report. We followed all guidelines and procedures to the best of our knowledge. At the end of the year all funds were documented and accounted for and everything zeroed out. This was all new to the Carlisle County Sheriff's Office considering we have never had a sheriff retire mid-term due to health reasons.*

*Moving forward we will use this as a learning tool to better prepare fourth quarter reports, should this situation ever arise again.*

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](https://www.auditor.ky.gov).

