

**REPORT OF THE AUDIT OF THE
FORMER CARLISLE COUNTY
SHERIFF**

**For The Period
January 1, 2024 Through May 31, 2024**



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**ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS**

Independent Auditor's Report

The Honorable Greg Terry, Carlisle County Judge/Executive
The Honorable William Gilbert, Former Carlisle County Sheriff
The Honorable Eric Perry, Carlisle County Sheriff
Members of the Carlisle County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the former Sheriff of Carlisle County, Kentucky, for the period January 1, 2024 through May 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the former Carlisle County Sheriff for the period January 1, 2024 through May 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the former Carlisle County Sheriff, as of May 31, 2024, or changes in financial position or cash flows thereof for the period then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the former Carlisle County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



The Honorable Greg Terry, Carlisle County Judge/Executive
The Honorable William Gilbert, Former Carlisle County Sheriff
The Honorable Eric Perry, Carlisle County Sheriff
Members of the Carlisle County Fiscal Court

Basis for Opinion (Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the former Carlisle County Sheriff on the basis of the accounting practices prescribed or permitted by the laws of Kentucky, to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the former Carlisle County Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the former Carlisle County Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

The Honorable Greg Terry, Carlisle County Judge/Executive
The Honorable William Gilbert, Former Carlisle County Sheriff
The Honorable Eric Perry, Carlisle County Sheriff
Members of the Carlisle County Fiscal Court

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the former Carlisle County Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we have identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 4, 2025, on our consideration of the former Carlisle County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, in considering the former Carlisle County Sheriff's internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report finding:

2024-001 The Former Carlisle County Sheriff Failed To Remit Excess Fees To The Fiscal Court

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

September 4, 2025

CARLISLE COUNTY
WILLIAM GILBERT, FORMER SHERIFF
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS

For The Period January 1, 2024 Through May 31, 2024

Receipts

Federal:

Community Oriented Policing Services (COPS) Grant	\$ 28,144
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State - Kentucky Law Enforcement Foundation Program Fund (KLEFFP)	6,744
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State Fees For Services:

Finance and Administration Cabinet	\$ 64,410
Sheriff Security Service	<u>720</u>
	65,130

Fiscal Court	250
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County Clerk - Delinquent Taxes	627
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Commission On Taxes Collected	21,325
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Fees Collected For Services:

Auto Inspections	935
Accident and Police Reports	130
Serving Papers	3,455
Carry Concealed Deadly Weapon Permits	580
Prisoner Transport	330
Vehicle Impound	2,826
Drug Testing Fees	<u>60</u>
	8,316

Other:

Add-On Fees	4,762
Miscellaneous	45
School Resource Officer	19,649
Telecommunications Commissions	<u>379</u>
	24,835

Interest Earned	72
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Borrowed Money:

State Advancement	<u>40,000</u>
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Total Receipts	195,443
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CARLISLE COUNTY
 WILLIAM GILBERT, FORMER SHERIFF
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
 For The Period January 1, 2024 Through May 31, 2024
 (Continued)

Disbursements

Operating Disbursements and Capital Outlay:

Personnel Services-		
Deputies' Salaries	\$	19,038
Court Security Gross Salaries		44,775
Office Staff Gross Salaries		25,604
KLEFPF Gross Salaries		5,451
Employee Benefits-		
Employer's Share Retirement		1,254
Contracted Services-		
Advertising		251
Offsite Back Up		1,231
Materials and Supplies-		
Office Materials and Supplies		404
Uniforms		92
Auto Expense-		
Gasoline		11,592
Maintenance and Repairs		663
Other Charges-		
Training		1,521
Dues		545
Postage		239
K-9 Expenses		700
Jury Meals		45
Miscellaneous		309
School Resource Officer		19,649
Towing Fees		1,050
Cell phone/Hot Spot		1,416
Grant Payment		28,144
Capital Outlay-		
Law Enforcement Equipment		787
 Total Disbursements	\$	<u>164,760</u>
Balance - Outgoing Carlisle County Sheriff		30,683
Transferred to Incoming Carlisle County Sheriff		<u>30,683</u>
 Balance Due at Completion of Audit	\$	<u>0</u>

**CARLISLE COUNTY
NOTES TO FINANCIAL STATEMENT**

May 31, 2024

Note 1. Summary of Significant Accounting Policies

A. Basis of Accounting

The financial statement has been prepared on a regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Authority for the regulatory basis is found in Kentucky Revised Statutes (KRS).

The Department for Local Government (DLG) is the regulatory agency responsible for establishing minimum accounting requirements for local government entities. The commissioner of the DLG is designated as the state local finance officer. (KRS 68.001). The DLG must prescribe and maintain “a uniform system of accounting and reporting on the receipt, use and handling of all public funds, other than taxes, due and payable to the state” from local government entities. (KRS 46.010(1)). The state local finance officer supervises the administration of the county uniform budget system and accounts and financial operations and must prescribe a “uniform system of accounts for all counties and county officials.” (KRS 68.210). Under this authority, the DLG requires local governments to follow guidelines set forth in its *County Budget Preparation and State Local Finance Officer Policy Manual* (Manual) to meet the minimum required reporting for financial statement purposes.

The regulatory basis is outlined in the Manual and defines the measurement, presentation, disclosure, and recognition requirements for financial transactions when preparing regulatory basis financial statements. The Manual includes the standardized format for quarterly reporting to DLG.

Under this regulatory basis of accounting, receipts and disbursements are generally recognized when cash is received or disbursed, with the exception of accrual of the following items (not all-inclusive) as of May 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2024 services
- Reimbursements for 2024 activities
- Payments due to other governmental entities for May tax and fee collections and payroll
- Payments due to vendors for goods or services provided in 2024

B. Measurement Focus and Excess Fees

The measurement focus of a fee official’s financial statement is upon current financial resources. A sheriff must remit to the fiscal court any income of his or her office, including the income from investments, that exceeds the sum of his or her maximum salary as permitted by the Constitution and other reasonable expenses, including compensation of deputies and assistants, when making his or her annual settlement. (KRS 134.192(12)). This settlement is due to the fiscal court by March 15 of each year. (KRS 134.192(11)). An outgoing sheriff shall make a final settlement with the fiscal court by March 15 immediately following the expiration of his or her term of office. (KRS 64.830). The fiscal court shall collect any amount due from the sheriff as determined by the audit. (KRS 64.820).

C. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

CARLISLE COUNTY
NOTES TO FINANCIAL STATEMENT
May 31, 2024
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

C. Fund Accounting (Continued)

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

D. Cash and Investments

KRS 66.480 authorizes the sheriff's office to invest in obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System and Other Post-Employment Benefits

The sheriff's office has elected to participate, pursuant to KRS 78.530, in the County Employees Retirement System (CERS), which has been governed by the CERS nine-member board of trustees since April 1, 2021. The Kentucky Public Pensions Authority (KPPA) was created by KRS 61.505, effective April 1, 2021, to provide staffing and daily administrative needs for CERS and Kentucky Retirement Systems. CERS is a cost-sharing, multiple-employer, defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members. Benefit contributions, vesting requirements, and provisions are established by statute and are determined by participation date and hazardous or non-hazardous participation.

The sheriff's contribution for calendar year 2023 was \$3,442, and the period January 1, 2024 through May 31, 2024 was \$1,254. The county's contribution rate for nonhazardous employees for period January 1, 2024 through May 31, 2024 was 23.34%.

Other Post-Employment Benefits (OPEB)

CERS provides post-retirement health care, cost of living adjustments for all recipients of retirement benefits, and a retired member's death benefit, all determined by participation date and hazardous or non-hazardous participation.

Specific details about retiree pension and OPEB benefits can be found online at: <https://www.kyret.ky.gov/Publications>.

CARLISLE COUNTY
NOTES TO FINANCIAL STATEMENT
May 31, 2024
(Continued)

Note 2. Employee Retirement System and Other Post-Employment Benefits (Continued)

Kentucky Public Pension Authority's Annual Financial Report and Proportionate Share Audit Report

KPPA issues a publicly available annual financial report that includes financial statements and required supplementary information on CERS. Many of these annual reports are available online at <https://kyret.ky.gov>. Reports may also be obtained by writing the KPPA, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

KPPA also issues proportionate share audit reports for both total pension liability and other post-employment benefits for CERS determined by actuarial valuation, as well as each participating county's proportionate share. Both the Schedules of Employer Allocations and Pension Amounts by Employer and the Schedules of Employer Allocations and OPEB Amounts by Employer reports and the related actuarial tables are available online at <https://kyret.ky.gov>. The complete actuarial valuation report, including all actuarial assumptions and methods, is also available on the website or can be obtained as described in the paragraph above.

Note 3. Deposits

The former Carlisle County Sheriff maintained deposits of public funds with federally insured banking institutions as required by the Manual. The Manual strongly recommends perfected pledges of securities covering all public funds except direct federal obligations and funds protected by federal insurance. In order to be perfected in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the former sheriff's deposits may not be returned. The former Carlisle County Sheriff does not have a deposit policy for custodial credit risk, but rather follows the requirements of the Manual. As of May 31, 2024, all deposits were covered by a properly executed collateral security agreement.

Note 4. Federal Grant

In June 2020, the former Carlisle County Sheriff's Office was awarded a Public Safety Partnership & Community Policing grant from the Department of Justice in the amount of \$203,106. Funds totaling \$28,144 were expended during the year.

CARLISLE COUNTY
 NOTES TO FINANCIAL STATEMENT
 May 31, 2024
 (Continued)

Note 5. Short-term Debt

The former Carlisle County Sheriff's Office was committed to the following short-term debt as of May 31, 2024.

	Beginning Balance	Additions	Reductions	Ending Balance
State Advancement	\$ _____	\$ 40,000	\$ _____	\$ 40,000
Total Short-term Debt	\$ 0	\$ 40,000	\$ 0	\$ 40,000

Note 6. On Behalf Payments

The fiscal court paid the former sheriff's statutory maximum and training incentive for the period ended May 31, 2024. The former Carlisle County Sheriff 's prorated statutory maximum and training incentive were \$39,202 and \$5,153 respectively for the period January 1, 2024 through May 31, 2024.

Note 7. Drug Forfeiture Account

The former Carlisle County Sheriff maintained a drug forfeiture account under the guidelines of KRS 218A. This account is to be funded by court-ordered forfeitures of money, proceeds from the sale of forfeited property, and interest earned on these funds. The funds are restricted under state regulations and are to be used for various law enforcement operations, equipment, and education to fight against the drug problems within the county. As of January 1, 2024, the drug account had a beginning balance of \$2,319. During the period, receipts totaled \$3,479 and disbursements totaled \$783 leaving an ending balance of \$5,015 as of May 31, 2024. The balance of the drug forfeiture account was transferred to the incoming sheriff on June 1, 2024.

Note 8. Contingency

The former sheriff's office is involved in a lawsuit, which could negatively impact the financial position of the former sheriff's office. Due to the uncertainty of this litigation, a reasonable estimate of the financial impact of the former sheriff's office cannot be made at this time.

Note 9. Subsequent Events

The former sheriff retired on May 31, 2024 and a new sheriff was appointed by the county judge/executive on June 1, 2024.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

**Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards***

Independent Auditor's Report

The Honorable Greg Terry, Carlisle County Judge/Executive
The Honorable William Gilbert, Former Carlisle County Sheriff
The Honorable Eric Perry, Carlisle County Sheriff
Members of the Carlisle County Fiscal Court

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky, the Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the former Carlisle County Sheriff for the period January 1, 2024 through May 31, 2024, and the related notes to the financial statement and have issued our report thereon dated September 4, 2025. The former Carlisle County Sheriff's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the former Carlisle County Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the former Carlisle County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the former Carlisle County Sheriff's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2024-001 to be a material weakness.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*
(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the former Carlisle County Sheriff's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Responses as item 2024-001.

Views of Responsible Official and Planned Corrective Action

Government Auditing Standards require the auditor to perform limited procedures on the former Carlisle County Sheriff's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Responses. The former Carlisle County Sheriff's response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

September 4, 2025

SCHEDULE OF FINDINGS AND RESPONSES

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CARLISLE COUNTY
WILLIAM GILBERT, FORMER SHERIFF
SCHEDULE OF FINDINGS AND RESPONSES

For The Period January 1, 2024 Through May 31, 2024

2024-001 The Former Carlisle County Sheriff Failed To Remit Excess Fees To The Fiscal Court

The former Carlisle County Sheriff failed to remit excess fees to the fiscal court after vacating the sheriff's office on May 31, 2024. The former Carlisle County sheriff owed the fiscal court \$30,683 of excess fees. However, the former sheriff elected to transfer these excess fees to the incoming sheriff for him to continue to use. According to the office staff, the former sheriff followed guidance that was provided to him. In addition, the former sheriff elected to turn over the account to the incoming sheriff rather than remit excess fees, so that the incoming sheriff did not start with zero funds in the account.

The Carlisle County Fiscal Court was denied funds that were due to them. In addition, the former sheriff was not in compliance with KRS 64.830. KRS 64.830(2) states, “[e]ach outgoing county official shall make a final settlement with the fiscal court of his county by March 15 immediately following the expiration of his term of office for all money received by him as county official and to obtain his quietus, and immediately thereafter he shall deliver these records to the incumbent county official.”

KRS 46.010(2) requires, “each county treasurer, and each county officer who receives or disburses state funds, to keep an accurate account of receipts and disbursements, showing a daily balance of receipts and disbursements.” KRS 46.010(3) requires, “all county officers handling state funds, other than taxes, to make an annual report to the Department for Local Government showing receipts and disbursements, and to make other financial statements as the Department for Local Government requires.” Oversight of financial reporting is a basic internal control necessary to ensure that excess fees were paid at the time the former sheriff's settlement was presented to fiscal court.

We recommend the Carlisle County Sheriff's office follow KRS 64.830 when a sheriff vacates the office during the calendar year and properly settle the sheriff's accounts.

Former Sheriff's Response: This was discussed with Department for Local Government, and we were advised not to turn over the fees. They were not “Excess Fees.” This money was needed to make the payroll. If the money was turned over it would have been illegal for the court to give it back to the Sheriff's Department and employees would have not gotten paid.

In addition, this IS NOT a violation of KRS 64.830. This was not an expiration of my term of office. The term was still 2 ½ years until completion.”

Auditor's Reply: According to KRS 64.830, “[e]ach outgoing county official shall make a final settlement with the fiscal court of his county by March 15 immediately following the expiration of his term of office for all money received by him as county official.” The former sheriff's term expired when the former sheriff left office on May 31, 2024, therefore the former sheriff should have turned excess fees over to the Carlisle County Fiscal Court by March 15 immediately following the expiration of his term.