



**Auditor of
Public Accounts
Allison Ball**

Former Carlisle County Sheriff's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 financial statement of former Carlisle County Sheriff William Gilbert. 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: 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.

Recommendations

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.

County Officials Response

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.

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).

