



**Auditor of
Public Accounts
Allison Ball**

Casey County Sheriff's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 financial statement of Casey County Sheriff Chad Weddle. 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 Casey 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: Does not have proper internal controls over forfeiture accounts.

This is a repeat finding and was included in the prior year audit report as finding 2023-001. The sheriff's office maintains a drug forfeiture account (named "Drug Enforcement") which was designated to be used for law enforcement purposes pursuant to KRS 218A.420. The funds received in the account are based upon court ordered forfeitures. During a review of the account, it was noted that court ordered restitution was being deposited into this forfeiture account. The following deficiencies were noted during audit testing of the Drug Enforcement account:

- Thirty-nine payments of court ordered restitution, totaling \$2,720, were deposited into this account but should have been deposited to the sheriff's fee account instead.
- Eight payments of court ordered restitution, totaling \$286, were received by the sheriff's office directly from defendants instead of being paid through the circuit clerk.
- Sixteen payments of restitution received by the sheriff's office were not deposited timely.

Recommendations

We recommend the sheriff's office strengthen the internal controls over the receipts and disbursements related to the drug forfeiture accounts. This would include, but not be limited to, combining similar accounts and renaming accounts to more accurately reflect the funds deposited. We recommend that all monies received and not specifically ordered to be deposited into the drug forfeiture fund be deposited to the correct account.

County Officials Response

Sheriff's Response: The sheriff did not provide a response.

Finding: Controls over disbursements did not operate effectively.

The Casey County Sheriff's controls over disbursements did not operate effectively. The following deficiencies were noted during testing of 24 disbursements:

- Two of 24 disbursements tested totaling \$5,589 were not paid within 30 days of the invoice date.
- Two of 24 disbursements tested totaling \$195 were not paid by check.
- An employee received reimbursement of \$40 twice for the same expenditure.
- One of 24 disbursements tested totaling \$649 was found to be a duplicate payment.

County Officials Response

Sheriff's Response:

- 1. Sometimes the Sheriff's Office doesn't receive invoices within 30 days of purchase or service.*
- 2. The Sheriff's Office sometimes order items online, and those items must be paid for with an ACH.*
- 3. The Sheriff's Office had 2 deputies gone to in-service at the same time, and we didn't realize we had already paid the same deputy. The money was reimbursed by the deputy to the sheriff's office.*
- 4. The Sheriff's Office had 2 Tahoe's out for repairs for the same problem at different times, and we didn't realize that we had been billed twice for the same Tahoe. We thought it was for the other Tahoe. The problem was corrected, and the money was reimbursed back to the sheriff's office.*

Finding: Controls over payroll did not operate effectively.

The Casey County Sheriff's controls over payroll did not operate effectively. The following deficiencies were noted during payroll testing:

- One timesheet tested did not have overtime calculated correctly. The employee had 73 regular hours and 15 overtime hours over a two-week pay period but was paid for 80 regular hours and 8 overtime hours.
- Six of 27 payments for employees' withholdings were not paid timely to the fiscal court.
- Employer's matching retirement of \$7,330 for Kentucky Law Enforcement Foundation Program Fund (KLEFPF) wages was not reimbursed to the fiscal court.

Recommendations

We recommend the sheriff strengthen internal controls over the payroll process to ensure payroll amounts are calculated accurately. Additionally, we recommend the sheriff make payment to fiscal court for employees' payroll withholdings timely. We further recommend the sheriff to ensure employer's matching retirement for KLEFPF wages is reimbursed to fiscal court.

County Officials Response

Sheriff's Response:

- 1. In 2024 while attending an in-service I understood that it was ok to have over 40 hours of work per week if the office was on a bi-weekly pay schedule as long as the total hours were not over 80 for the bi-weekly pay and if the hours were over 80 it would then be overtime.*
- 2. Sometimes throughout the year the sheriff's office does not have adequate funds to pay back fiscal court in a timely manner --- The sheriff's office must wait till funds are available to pay back fiscal court.*
- 3. The problem has been corrected.*

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](#).

