



Auditor of Public Accounts Allison Ball

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Ball Releases Audit of Clay County Sheriff's Tax Settlement

FRANKFORT, Ky. – State Auditor Allison Ball today released the audit of the sheriff's settlement – 2023 taxes for Clay County Sheriff Patrick Robinson. 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 sheriff's settlement presents fairly the taxes charged, credited, and paid in accordance with accounting principles generally accepted in the United States of America. The sheriff's settlement is prepared on the regulatory basis, which is described in the auditor's opinion letter. Regulatory basis reporting for the sheriff's settlement is an acceptable reporting methodology, and this reporting methodology is followed for all 120 sheriff settlements in Kentucky.

The sheriff's financial statement fairly presents the taxes charged, credited, and paid for the period September 1, 2023, through August 31, 2024, in conformity with the regulatory basis of accounting.

The audit contains the following finding:

The Clay County Sheriff's Office does not have adequate segregation of duties: The sheriff's office did not have adequate segregation of duties over receipts, disbursements, and reconciliations. The bookkeeper reviewed daily deposits, posted to receipt and disbursement ledgers, made corrections to ledgers, prepared monthly tax reports, prepared the monthly payments to taxing districts, prepared the monthly bank reconciliations, and prepared the annual tax settlement. Documented review of deposits and dual signatures on checks were noted; however, no review was noted on the monthly tax reports.

We recommend the sheriff's office separate duties over receipts and disbursements. If these duties cannot be separated due to limited staff or budget, then strong oversight over those areas should occur and involve the sheriff or an employee not currently performing any of those functions. The individual providing this oversight should initial source documents as evidence of review.

Sheriff's Response: The sheriff 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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