



**Auditor of
Public Accounts
Allison Ball**

Edmonson County Sheriff's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 financial statement of Edmonson County Sheriff James Vincent. 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 Edmonson 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 adequate segregation of duties over receipts and reconciliations.

The Edmonson County Sheriff's Office does not have segregation of duties over the receipts and reconciliation process. The bookkeeper collects receipts, prepares deposits, enters financial information into the ledgers, prepares monthly bank reconciliations, and prepares the monthly and quarterly financial reports. The sheriff has implemented some compensating controls that help mitigate the risk, thereby the severity of this issue to a significant deficiency.

Recommendations

We recommend the Edmonson County Sheriff's Office implement adequate segregate of duties over receipts and reconciliations to prevent the same person from having a significant role in the receiving process, recording, and reporting of receipts. If this is not feasible due to a limited budget, cross-checking procedures could be implemented and documented by the individual performing the procedures.

County Officials Response

Sheriff's Response: We will begin to have Sheriff or office manager signing off on bank statements.

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).

