



**Auditor of
Public Accounts
Allison Ball**

Estill County Sheriff's Tax Settlement Audit

FRANKFORT, Ky. – State Auditor Allison Ball today released the audit of the sheriff's settlement 2024 taxes for Estill County Sheriff Chris Flynn. 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.

Finding: Did not make daily deposits.

The sheriff did not make daily deposits. Amounts reported on daily checkout sheets were properly documented and deposited. We tested one week of daily receipts for February 5 – 9, 2024. The following exceptions were noted:

- Collections for February 5 and 6 were combined, and the deposit cleared the bank on February 8. There was one total deposit of \$29,478 that covered the Monday, February 5 and Tuesday, February 6.
- Collections for February 7, 8, and 9 were combined and the deposit cleared the bank on February 12. There was one total deposit of \$14,592 that covered Wednesday, February 7; Thursday, February 8; and Friday, February 9.

Recommendations

We recommend the sheriff's office make daily deposits as required per DLG's guidance.

County Officials Response

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](https://www.auditor.ky.gov).

