



Auditor of Public Accounts Allison Ball

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Ball Releases Audit of Franklin County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2023 financial statement of Franklin County Sheriff Chris Quire. 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 Franklin 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.

The audit contains the following findings:

The Franklin County Sheriff's fourth quarter report was materially misstated: Net adjustments of \$52,852 were required for receipts and net adjustments of \$59,561 were required for disbursements. The fourth quarter report had the following misstatements: \$49,891 of Highway Safety Grant receipts were used to offset an expense category; KLEFPF receipts were overstated by \$44,026; State Fees for Service receipts of \$2,435 were coded to an expense account; Commission on taxes collected was understated by \$14,957; Additional receipts were understated by \$14,300 when compared to bank account receipts; An expense of \$13,201 was not included on the fourth quarter report; and \$6,126 of expenses were included on the fourth quarter report, even though the checks had been voided.

We recommend the sheriff implement procedures to ensure the correct line items and amounts are reported on the fourth quarter report for all receipts and disbursements per the ledgers before he signs off on the report for approval and submission to the Department for Local Government and the fiscal court.

Sheriff's Response: Our office takes all comments and recommendations seriously and values the suggestions made by the auditors. We continue to implement procedures to ensure all funds are recorded and accounted for properly. As it relates to this audit, we learned that a few of our entries were recorded in the wrong columns which created totals to be off from what they should reflect. Every penny was accounted for and no fraud, misappropriation of funds or misconduct was found by the auditors. My bookkeeper and I are creating new procedures to ensure that recording and reconciliation of accounts are done in a manner to produce correct reports.

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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