



Auditor of Public Accounts Allison Ball

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Ball Releases Audit of Garrard County Sheriff's Tax Settlement

FRANKFORT, Ky. – State Auditor Allison Ball today released the audit of the 2022 sheriff's tax settlement for Garrard County Sheriff Willie Skeens. State law requires the auditor to conduct annual audits of each county sheriff, one for the sheriff's tax account and one for the sheriff's fee account.

The Menifee County Sheriff's financial statement does not present fairly in accordance with the accounting principles generally accepted in the United States. The financial statement presents fairly in accordance with the regulatory basis of accounting generally accepting in Kentucky.

The audit contains the following findings:

The Garrard County Sheriff's Office was not properly bonded: The sheriff did not initially execute a bond as required by Kentucky Revised Statutes (KRS). The sheriff did not have effective internal controls implemented to discover this compliance issue. The sheriff contacted the insurance agent who had been providing bonds for the office and requested that everything be switched over from the outgoing sheriff. Per the insurance agency, the sheriff was still covered under the outgoing sheriff's bonds through the end of calendar year 2022, and he would issue new bonds after the beginning of 2023.

We recommend the sheriff implement internal controls to ensure compliance with the relevant KRS. Also, we recommend the sheriff present general and revenue bonds to the Garrard County Fiscal Court for approval, file them with the Garrard County Clerk, and file a copy of the revenue bond with the Kentucky Department of Revenue.

Sheriff's Response: Immediately Corrected, following a bonding company issue, the bond was purchased through another entity which resulted in coverage for the entire year of 2023.

The Garrard County Sheriff's Office did not have adequate segregation of duties: The sheriff's office manager performs several tasks that should be separated in order to mitigate errors or fraud. Incompatible duties include approval, custody of assets (i.e., cash), record keeping, and account/report reconciliations. The compensating controls, dual signatures required on checks and review of bank reconciliations, implemented by the former sheriff were determined to be ineffective.

We recommend the county sheriff's office separate duties over receipts, disbursements, and reconciliations. If these duties cannot be separated, detailed supervisory review of these activities should be implemented to reduce risk.

Sheriff's Response: Receipts, deposits, and reconciliations are prepared by the office manager, reviewed by the records clerk, and finally by the sheriff. The office uses all resources available to ensure receipts and reconciliations are appropriate.

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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