



**Auditor of
Public Accounts
Allison Ball**

Garrard County Sheriff's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 financial statement of Garrard County Sheriff Willie Skeens. 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 Garrard 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: Budget was overspent for calendar year 2024.

The Garrard County Sheriff's operating disbursements exceeded the budget approved by the Garrard County Fiscal Court by \$118,558. The Garrard County Fiscal Court approved the sheriff's budget for official expenses at \$1,315,500; however, the sheriff expended \$1,434,058. The sheriff purchased vehicles totaling \$127,003 that were not budgeted for in calendar year 2024. The vehicle purchase was approved by the fiscal court, however, the sheriff's budget was not amended for the purchase.

Recommendations

We recommend the Garrard County Sheriff monitor the operating budget throughout the year and request budget amendments as necessary from the fiscal court before year-end.

County Officials Response

Sheriff's Response: The Sheriff's Office sought and received approval from the Fiscal Court to purchase Police Vehicles however, the Office did not add the budget amendment with the Fiscal Court Approval. This matter will be corrected going forward as 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](#).

