



**Auditor of
Public Accounts
Allison Ball**

Grant County Sheriff's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 financial statement of Grant County Sheriff Brian Maines. 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 Grant 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 internal controls over financial reporting.

This is a repeat finding and was included in the prior year audit report as finding 2023-001. The former Grant County Sheriff's Fourth Quarter Report submitted to the Department for Local Government (DLG) was materially misstated. The former sheriff overstated his excess fees payments to the fiscal court by \$49,615.

Recommendations

We recommend the sheriff's office strengthen internal controls over the financial reporting process to ensure accurate financial reports are accurate and agree to the supporting ledgers.

County Officials Response

Former Sheriff's Response: The former 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](#).

