



**Auditor of
Public Accounts
Allison Ball**

Grayson County Sheriff's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 financial statement of Grayson County Sheriff Norman Chaffins. 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 Grayson 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: Did not have adequate internal controls over procurement of vehicles.

The Grayson County Sheriff's Office lacks adequate internal controls over the procurement of vehicles. In September 2023, the sheriff advertised for bids to purchase three new 2023 vehicles. In June 2024, the sheriff applied for grant funding to purchase the vehicles and was awarded \$151,000 in September 2024. However, the previously obtained bids had become outdated, and the vehicles were no longer available. As a result, the sheriff requested quotes from three dealers for the purchase of new police vehicles rather than re-advertising for bids for the updated vehicles. The vehicles were purchased for \$134,000 and were equipped with police equipment for an additional \$17,000, totaling \$151,000. Additionally, two of the three quotes were obtained from vendors that were not on the approved state master agreement list, and the vehicles were ultimately purchased from a vendor that is not an authorized state contract vendor.

Recommendations

We recommend the sheriff implement internal controls over vehicle purchases and comply with procurement policies and procedures. If the sheriff chooses to opt out of the bidding process by purchasing vehicles using a state price contract, we recommend that the sheriff comply with the Finance and Administration Cabinet's policies by purchasing vehicles from a dealer who has a master agreement with the Finance and Administration Cabinet.

County Officials Response

Sheriff's Response: I 100% disagree with this finding. We applied for a grant for new vehicles in 2023 knowing that we would not receive the money until some time in 2024. We advertised in the newspapers that we wished to purchase new vehicles. I submitted 3 estimates from potential vendors to procure the vehicles. The vendors in which we contacted were several months out in getting needed cruisers added to our fleet, except one. The vendor we chose was very close to the state contract price. We did not use the dealer with the state contract because they would not be ready in the timeframe in which we had to have them. I believe based on the our needs, that this is an unfair finding because we did what was best for our office and our county.

Auditor's Reply: The sheriff did not obtain three quotes from state approved vendors as required and ultimately ended up purchasing vehicles from a vendor who did not have an approved master agreement with the Finance and Administration Cabinet.

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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