



**Auditor of  
Public Accounts  
Allison Ball**

# Hopkins County Sheriff's Fee Account Audit

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2024 financial statement of Hopkins County Sheriff Matt Sanders. 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 Hopkins 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: Failed to submit an annual settlement to the fiscal court as required by statute.**

The Hopkins County Sheriff properly turned over excess fees to fiscal court on a monthly basis; however, the sheriff failed to submit an annual settlement of the fee account for calendar year 2024. According to staff, since excess fees are turned over monthly, the annual settlement did not get submitted to the fiscal court due to an oversight. Because the sheriff did not submit the annual settlement to the fiscal court by March 15, 2025, the sheriff is not in compliance with KRS 134.192.

## **Recommendations**

We recommend the Hopkins County Sheriff comply with KRS 134.192 by ensuring the annual settlement is submitted to the fiscal court by March 15 each year.

## **County Officials Response**

*Sheriff's Response: The official 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](#).

