



Auditor of Public Accounts Allison Ball

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Ball Releases Audit of Lee County Sheriff's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2023 financial statement of Lee County Sheriff Joseph Lucas. 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 Lee 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.

The audit contains the following finding:

The Lee County Sheriff's financial statement was materially misstated: Receipts totaling \$339,892 were reported on the financial statement; however, the actual receipts amount was \$368,660, a difference of \$28,768. The sheriff did not have adequate internal controls implemented to ensure all transactions were recorded on the financial statement.

We recommend the sheriff improve procedures over financial reporting to ensure all transactions are properly recorded and financial statements are materially stated.

Sheriff's Response: New staff in 2023 that hadn't been trained or instructed on how things should be done. Auditor advised staff during audit how things should be done.

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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