



**Auditor of
Public Accounts
Allison Ball**

Lee County Sheriff's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 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.

Finding: Financial statement was materially misstated.

The sheriff's calendar year 2024 annual settlement was materially misstated. The sheriff erroneously recorded add-on fees as tax commissions in the amount of \$15,379. The sheriff's bookkeeper was unaware that add-on fees should not have been recorded with tax commissions.

Recommendations

We recommend the sheriff improve controls over the receipt recording process.

County Officials Response

Sheriff's Response: Add-on fees were added in with commissions. Needs to be kept separate. In the future, we will do our best to ensure they are kept separate.

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](https://www.auditor.ky.gov).

