



Auditor of Public Accounts Allison Ball

FOR IMMEDIATE RELEASE

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Ball Releases Audit of Madison County Sheriff's Office

FRANKFORT, Ky. – State Auditor Allison Ball today released the audit of the 2023 financial statement of Madison County Sheriff Mike Coyle. 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 statements present fairly the receipts and disbursements of the Madison County Sheriff and the receipts, disbursements, and fund balances of the Madison County Sheriff's operating fund and county fund in accordance with accounting principles generally accepted in the United States of America. The sheriff's financial statements did not follow this format. However, the sheriff's financial statements are 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 sheriff's office materially misstated its financial statement: The Madison County Sheriff's Office materially misstated its financial statement for 2023 requiring adjustments for year-end activity as required by the Department for Local Government (DLG). The office began using a new accounting system during the year. As a result, the following adjustments were made: \$236,313 of receipts related to state fees, grants, tax commissions, and reimbursements; and \$466,663 for the final pay period of December 2023.

We recommend the sheriff ensure proper training for new accounting software to ensure all monies collected and disbursed for the calendar year are reported appropriately.

Sheriff's Response: The 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](#).

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