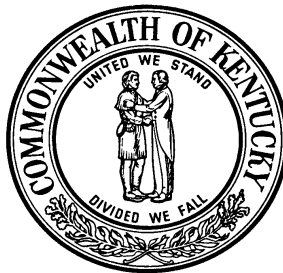


**REPORT OF THE AUDIT OF THE
MARSHALL COUNTY
SHERIFF'S SETTLEMENT - 2023 TAXES**

**For The Period
September 1, 2023 Through August 31, 2024**



**ALLISON BALL
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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Kevin Spraggs, Marshall County Judge/Executive
The Honorable Matt Hilbrecht, Marshall County Sheriff
Members of the Marshall County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Marshall County Sheriff's Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Marshall County Sheriff's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period September 1, 2023 through August 31, 2024 of the Marshall County Sheriff, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the taxes charged, credited, and paid of the Marshall County Sheriff, for the period September 1, 2023 through August 31, 2024.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Audit Program for Sheriffs' Tax Settlements*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Marshall County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Kevin Spraggs, Marshall County Judge/Executive
The Honorable Matt Hilbrecht, Marshall County Sheriff
Members of the Marshall County Fiscal Court

Basis for Opinions (Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Marshall County Sheriff on the basis of accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Marshall County Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Marshall County Sheriff's internal control. Accordingly, no such opinion is expressed.

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Kevin Spraggs, Marshall County Judge/Executive
The Honorable Matt Hilbrecht, Marshall County Sheriff
Members of the Marshall County Fiscal Court

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Marshall County Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2025, on our consideration of the Marshall County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Marshall County Sheriff's internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report findings:

- 2023-001 The Marshall County Sheriff's Office Lacks Adequate Segregation Of Duties
2023-002 The Marshall County Sheriff's Revenue Bond Is Not In Compliance With State Regulations

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

July 28, 2025

MARSHALL COUNTY
MATT HILBRECHT, SHERIFF
SHERIFF'S SETTLEMENT - 2023 TAXES

For The Period September 1, 2023 Through August 31, 2024

	County	Special Taxing Districts	School	State
<u>Charges</u>				
Real Estate	\$ 2,029,128	\$ 8,319,976	\$ 11,221,264	\$ 5,228,055
Tangible	242,772	1,035,147	1,341,279	
Total Per Sheriff's Official Receipt	2,271,900	9,355,123	12,562,543	5,228,055
<u>Other Taxes & Charges</u>				
Court Ordered Increases	353	1,605	1,951	513
Franchise Taxes	69,407	305,274	378,070	
Additional Billings	911	4,026	4,782	1,183
Limestone, Sand, and Gravel Reserves	32	135	172	38
Penalties	8,561	35,819	47,654	14,335
Gross Chargeable to Sheriff	2,351,164	9,701,982	12,995,172	5,244,124
<u>Credits</u>				
Exonerations	8,987	37,993	49,678	12,499
Discounts	35,638	149,476	197,010	69,931
Delinquent Real Estate	24,674	82,144	136,450	39,530
Delinquent Tangible	1,157	23,027	6,397	
Total Credits	70,456	292,640	389,535	121,960
Taxes Collected	2,280,708	9,409,342	12,605,637	5,122,164
Less: Sheriff's Commissions*	96,932	346,633	472,711	217,692
Taxes Due Districts	2,183,776	9,062,709	12,132,926	4,904,472
Taxes Paid	2,181,052	8,999,877	12,271,570	4,870,869
Refunds (Current and Prior Year)	3,491	14,729	18,727	34,366
Taxes Due Districts (Refund Due Sheriff)	<u>\$ (767)</u>	<u>\$ 48,103</u>	<u>\$ (157,371)</u>	<u>\$ (763)</u>
		**		

* and ** See next page.

The accompanying notes are an integral part of this financial statement.

MARSHALL COUNTY
MATT HILBRECHT, SHERIFF
SHERIFF'S SETTLEMENT - 2023 TAXES
For The Period September 1, 2023 Through August 31, 2024
(Continued)

* Commissions:

4.25% on	\$ 15,173,393
3.75% on	\$ 12,605,637
1% on	\$ 1,638,821

** Special Taxing Districts:

Library District	\$ (950)
Health District	(606)
Extension District	(150)
Soil Conservation District	(61)
Hospital District	(343)
Refuse District	(839)
Gilbertsville Fire District	4,345
East Marshall Fire District	12,679
Possum Trot/Sharpe Fire District	4,914
Palma Briensburg Fire District	9,887
City of Hardin	(38)
Fairdealing Olive Fire District	7,005
West Marshall Fire District	4,786
South Marshall Fire District	<u>7,474</u>

Due Districts or

(Refunds Due Sheriff)	<u>\$ 48,103</u>
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MARSHALL COUNTY
NOTES TO FINANCIAL STATEMENT

August 31, 2024

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

The sheriff's office tax collection duties are limited to acting as an agent for assessed property owners and taxing districts. A fund is used to account for the collection and distribution of taxes. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

B. Basis of Accounting

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework. Basis of accounting refers to when charges, credits, and taxes paid are reported in the settlement statement. It relates to the timing of measurements regardless of the measurement focus.

Charges are sources of revenue which are recognized in the tax period in which they become available and measurable. Credits are reductions of revenue which are recognized when there is proper authorization. Taxes paid are uses of revenue which are recognized when distributions are made to the taxing districts and others.

C. Cash and Investments

KRS 66.480 authorizes the sheriff's office to invest in obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

D. Preparation of State Settlement

The Kentucky Department of Revenue prepares the settlement relating to taxes collected for the state under the provision of KRS 134.192(2)(a). This is reported as the "State Taxes" column on the financial statement.

Note 2. Deposits

The Marshall County Sheriff maintained deposits of public funds with federally insured banking institutions as required by the Department for Local Government's (DLG) *County Budget Preparation and State Local Finance Officer Policy Manual*. The DLG Manual strongly recommends perfected pledges of securities covering all public funds except direct federal obligations and funds protected by federal insurance. In order to be perfected in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met.

MARSHALL COUNTY
NOTES TO FINANCIAL STATEMENT
August 31, 2024
(Continued)

Note 2. Deposits (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the sheriff's deposits may not be returned. The Marshall County Sheriff does not have a deposit policy for custodial credit risk, but rather follows the requirements of the *DLG County Budget Preparation and State Local Finance Officer Policy Manual*. As of August 31, 2024, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 3. Tax Collection Period

A. Property Taxes

The real and personal property tax assessments were levied as of January 1, 2023. Property taxes were billed to finance governmental services for the fiscal year ending June 30, 2024. Liens are effective when the tax bills become delinquent. The collection period for these assessments was October 11, 2023 through April 15, 2024.

B. Limestone, Sand, and Gravel Reserves

The limestone, sand, and gravel property tax assessments were levied as of January 1, 2023. Property taxes are billed to finance governmental services. Liens are effective when the tax bills become delinquent. The collection period for these assessments was May 19, 2023 through August 31, 2024.

C. Franchise Taxes

The franchise tax assessments were levied by the Department of Revenue for various tax years. Franchise taxes are billed to finance governmental services. Liens are effective when the tax bills become delinquent. The collection period for these assessments was April 16, 2023 through April 15, 2024.

Note 4. Interest Income

The Marshall County Sheriff earned \$3,101 as interest income on 2023 taxes. The sheriff distributed the appropriate amount to the school district as required by statute, and the remainder was used to operate the sheriff's office.

Note 5. Sheriff's 10% Add-On Fee

The Marshall County Sheriff collected \$91,226 of 10% add-on fees allowed by KRS 134.119(7). This amount was used to operate the sheriff's office.

MARSHALL COUNTY
NOTES TO FINANCIAL STATEMENT
August 31, 2024
(Continued)

Note 6. Escrow Account

The sheriff deposited nonrefundable payments in an interest-bearing account. The sheriff's escrowed beginning balance was \$525. The sheriff received \$1,081 and disbursed \$0 resulting in a total ending balance of \$1,606 as of August 31, 2024. The ending balance consists of escrowed of:

2020	\$525
2021	\$520
2022	\$560
Interest	\$1

When statutorily required, the sheriff will turn over the escrowed funds to the Kentucky State Treasurer as unclaimed property.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

The Honorable Kevin Spraggs, Marshall County Judge/Executive
The Honorable Matt Hilbrecht, Marshall County Sheriff
Members of the Marshall County Fiscal Court

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Marshall County Sheriff's Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis and the related notes to the financial statement and have issued our report thereon dated July 28, 2025. The Marshall County Sheriff's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Marshall County Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Marshall County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Marshall County Sheriff's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses we identified a certain deficiency in internal controls that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2023-001 to be a material weakness.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*
(Continued)

Report on Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Marshall County Sheriff's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Responses as item 2023-002.

Views of Responsible Official and Planned Corrective Action

Government Auditing Standards requires the auditor to perform limited procedures on the Marshall County Sheriff's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. Marshall County Sheriff's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

July 28, 2025

SCHEDULE OF FINDINGS AND RESPONSES

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MARSHALL COUNTY
MATT HILBRECHT, SHERIFF
SCHEDULE OF FINDINGS AND RESPONSES

For The Period September 1, 2023 Through August 31, 2024

INTERNAL CONTROL - MATERIAL WEAKNESS:

2023-001 The Marshall County Sheriff's Office Lacks Adequate Segregation Of Duties

This is a repeat finding and included in the prior year audit report as finding 2022-001. The Marshall County Sheriff's office lacks an adequate segregation of duties over tax collections and distributions. The bookkeeper's primary responsibilities include collecting taxes, preparing deposits, processing monthly tax reports, preparing and signing tax distributions, performing monthly bank reconciliations, and preparing the annual tax settlement. Although some oversight procedures were implemented, detection of misstatements of the settlement were not identified through these procedures.

According to the sheriff, the lack of segregation of duties is due to a limited number of staff and the diversity of operations. In addition, per office staff, the new tax collection software had input the incorrect commission rate for several districts and commissions were paid out per the reports. Variances on franchises taxes and refunds are due to formula errors on the settlement. A lack of segregation of duties increases the risk of misappropriation of assets and inaccurate financial reporting. Because of the failure of internal controls, the sheriff's settlement was misstated.

KRS 46.010(2) requires, "each county treasurer, and each county officer who receives or disburses state funds, to keep an accurate account of receipts and disbursements, showing a daily balance of receipts and disbursements." Segregation of duties is a basic internal control necessary to ensure the accuracy and reliability of financial reports.

KRS 134.192 requires the sheriff to settle his or her accounts annually with each taxing district for which he or she collects taxes.

A properly designed internal control environment exists when the design or operation of a control allows management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. The best way to achieve a properly designed internal control environment is to segregate the duties of authorization, recording and physical access to assets which is essential for providing protection from asset misappropriation and provide reasonable assurance that the financial information is reliable, accurate and timely.

We recommend the sheriff segregate the duties noted above by allowing different employees to perform these functions. If this is not feasible due to a lack of staff, then the sheriff should continue performing the compensating controls that have been implemented and ensure they are working effectively, including strengthening controls over the preparation of the sheriff's tax settlement. Comparison of amounts on the sheriff's prepared tax settlement to cancelled checks and to reports generated by the tax software system along with supporting documentation, as well as recomputing commissions each month. Additionally, a thorough review of the tax settlement by an individual not involved in preparation can also strengthen internal controls and help detect any misstatements that might occur.

Sheriff's Response: Our office only consists of two full time clerks, one of those being our Bookkeeper. Segregation of duties is now being conducted to the best of our ability as long as both of our clerks are present. We have already implemented a process where the Sheriff goes over and initials all deposits before going to the bank. These deposits are prepared by our bookkeeper after one of our clerks closes out the payments each day. This has already begun for the 2024 Property Tax Year.

MARSHALL COUNTY
 MATT HILBRECHT, SHERIFF
 SCHEDULE OF FINDINGS AND RESPONSES
 For The Period September 1, 2023 Through August 31, 2024
 (Continued)

INTERNAL CONTROL - MATERIAL WEAKNESS: (Continued)

2023-001 The Marshall County Sheriff's Office Lacks Adequate Segregation Of Duties (Continued)

Sheriff's Response: (Continued) The Marshall County Sheriff's office changed taxing software for the 2023 Tax collection period. It was brought to our attention that the commission rates were figured incorrectly. Our 2023 Sheriff's Tax Settlement reflected the collection and distribution of money on the incorrect rate. Our bookkeeper, [name redacted], has already started settling those funds out to the districts and should have this corrected within the next month. The software issue has been reported to our tax software and should be reflected on the next tax year. We have been advised that this problem occurred throughout the state with other Sheriff Offices who utilized the tax software [software name redacted].

STATE LAWS AND REGULATIONS:

2023-002 The Marshall County Sheriff's Revenue Bond Is Not In Compliance With State Regulations

This is a repeat finding and was included in the prior year audit report as finding 2022-003. The Marshall County Sheriff secured a tax revenue bond that did not meet the requirements of KRS 134.230(1)(a). The sheriff's tax revenue bond was only for the "collection and payment of County Revenue." The tax revenue bond should have been for "all money collected."

According to the sheriff, he was not aware that the bond did not meet the requirements until prior year audit and that the revenue bond is the responsibility of the fiscal court. The fiscal court, the county attorney, and the bonding company has been notified of the noncompliance.

Since the sheriff's revenue bond did not include all money collected, collections for districts other than the county were at risk for potential loss. Also, since the sheriff's revenue bond does not meet requirements, he is at risk of vacating his office.

KRS 134.230(1)(a) states, "[t]he sheriff shall execute a bond annually to the Commonwealth with one (1) or more sufficient sureties in the minimum sum of ten thousand dollars (\$10,000), conditioned on the faithful performance of his or her duties and to pay over to the proper person and at the proper time all money collected."

KRS.230(3)(a) states, "[a]ny sheriff who fails to execute a bond as required by this section shall forfeit his or her office."

We recommend the sheriff continue to communicate with fiscal court, the county attorney, and the bonding company to help resolve this issue.

Sheriff's Response: After the 2023 Tax Audit when we were notified about the bond issue, we notified our bond company as well as our County Attorney. The bond company advised us that they could not correct the bond and the current bond was bonded for my entire term. Our County Attorney reviewed our bond and advised me that from what he understands we would be covered on our bonding. We are currently still working on figuring out a solution to this issue so that next Tax Audit we will have a resolution.