



**Auditor of
Public Accounts
Allison Ball**

Meade County Sheriff's Tax Settlement Audit

FRANKFORT, Ky. – State Auditor Allison Ball today released the audit of the sheriff's settlement – 2024 taxes for Meade County Sheriff Phillip Wimpee. 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 sheriff's settlement presents fairly the taxes charged, credited, and paid in accordance with accounting principles generally accepted in the United States of America. The sheriff's settlement is prepared on the regulatory basis, which is described in the auditor's opinion letter. Regulatory basis reporting for the sheriff's settlement is an acceptable reporting methodology, and this reporting methodology is followed for all 120 sheriff settlements in Kentucky.

The sheriff's financial statement fairly presents the taxes charged, credited, and paid for the period September 1, 2024 through August 31, 2025 in conformity with the regulatory basis of accounting.

Finding: The Meade County Sheriff's Office Did Not Make Deposits Timely

The April franchise collection deposits were not deposited timely per statute. The following issues were noted:

- A deposit ticket in the amount of \$7,412 for franchise taxes was dated 4/6/25, but did not clear the bank until 5/5/25.
- A deposit ticket in the amount of \$11,287 for franchise taxes was dated 4/6/25, but did not clear the bank until 5/5/25.
- A deposit ticket in the amount of \$12,660 for franchise taxes was dated 4/6/25, but did not clear the bank until 5/5/25.
- A deposit ticket in the amount of \$61,290 for franchise taxes was dated 4/23/25, but did not clear the bank until 5/5/25.

Recommendations

We recommend the Meade County Sheriff make deposits on a timely basis.

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

