



**Auditor of  
Public Accounts  
Allison Ball**

# Owsley County Sheriff's Fee Account Audit

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2024 financial statement of Owsley County Sheriff Tara Roberts. 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 Owsley 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: Lacks adequate segregation of duties.**

The Owsley County Sheriff's office does not have adequate segregation of duties. The sheriff's bookkeeper collects payments from customers, prepares daily checkout sheets, prepares disbursements, posts to the receipt and disbursement ledgers, prepares all reports, and performs all reconciliations. The sheriff or another employee did not document oversight over any of these activities.

## **Recommendations**

We recommend the Owsley County Sheriff's Office separate the duties involved in receiving payments from customers, preparing daily checkout sheets, preparing disbursements, posting to ledgers, preparing reports, and preparing reconciliations. If this is not feasible due to a limited budget, cross checking procedures should be implemented and documented by the individual performing the procedures.

## **County Officials Response**

*Sheriff's Response: The sheriff did not provide a response.*

## **Finding: Did not have proper controls in place over disbursements.**

The Owsley County Sheriff's Office lacks proper controls over disbursement procedures. During testing of disbursements, the following exceptions were noted regarding the sheriff's 2024 fee account:

- Two disbursements were not paid within 30 days.
- Three disbursements for donations totaling \$200.
- Eight credit card transactions without proper supporting documentation.
- A total of \$48 of credit card interest charges for unpaid balances.

## Recommendations

We recommend the sheriff maintain appropriate supporting documentation and oversight over all disbursements to ensure payments are properly supported, paid timely, and are allowable.

## County Officials Response

*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](#).

