



**Auditor of
Public Accounts
Allison Ball**

Rowan County Sheriff's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 financial statement of Rowan County Sheriff Matt Sparks. 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 Rowan 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: Did not repay the state advancement timely.

The \$275,000 state advancement borrowed by the sheriff during the calendar year was not repaid by January 15 of the year following the year in which the advancement was made as required by 200 KAR 38:050.

Recommendations

To comply with 200 KAR 38:050, we recommend the sheriff implement controls to ensure state advances are repaid by January 15 of the year following the year in which the advancement was made.

County Officials Response

Sheriff's Response: We believed we had to re-pay it prior to the state advancement and didn't realize it had to be paid by 1/15. We will make this correction in the future.

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](#).

