



**Auditor of
Public Accounts
Allison Ball**

Shelby County Sheriff's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 financial statement of Shelby County Sheriff Timothy Mark Moore. 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 Shelby 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 follow proper procurement procedures for purchasing vehicles.

The Shelby County Sheriff did not follow proper procedures for purchasing vehicles as required by the county's administrative code. In November 2024, the sheriff purchased four vehicles totaling \$194,731 which exceeded the requirements for bidding per the county's administrative code without advertising for bids or using an approved state price contract vendor.

Recommendations

We recommend the Shelby County Sheriff comply with the county's administrative code on procurement and follow KRS 424.260 when making purchases over \$40,000 or follow vehicle purchasing requirements for state price contracts.

County Officials Response

Sheriff's Response: Following the vehicle availability crisis of the previous year and the continuing threat of vehicle (patrol vehicles) shortages, our local vendor (who provides vehicles at Price Contract) obtained desired vehicles for sale. During the unsure market, I was relieved to have vehicles available, and I inadvertently failed to post the bid process in the local newspaper. This was a somewhat out of normal situation.

Auditor's Reply: The vendor used for the vehicle purchases did not have a master agreement and was not an approved vendor.

Finding: Budget was overspent for Calendar year 2024.

The Shelby County Sheriff's operating expenditures exceeded the budget approved by the Shelby County Fiscal Court by \$84,678. The Shelby County Fiscal Court approved the sheriff's budget for official expenses at \$2,141,500. The sheriff expended \$2,226,178.

Recommendations

We recommend the Shelby County Sheriff monitor his budget throughout the year and request budget amendments as necessary from fiscal court before year end.

County Officials Response

Sheriff's Response: While being ever mindful of the spending required to maintain the highest quality of service to the citizens and to provide equipment essential to the tactical safety of Deputies serving these citizens, the projected budget was indeed overspent. This is not the norm for the Shelby County Sheriff's Office.

While prepared budget is an estimate or projection of spending, I was mindful of the fees collected and that there was in fact adequate monies to satisfy the taxing districts and still escheat \$176,777.69 in excess fees to the county at the end of the audited tax collection year.

As a Constitutional Officer and aware the budget was approved by the Fiscal Court Body, I did not realize that budget amendments were necessary.

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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