



**Auditor of
Public Accounts
Allison Ball**

Simpson County Sheriff's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 financial statement of Simpson County Sheriff Jere Dee Hopson. 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 Simpson 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 properly pay add-on fees to the fee account.

For calendar year 2024, the Simpson County Sheriff's fourth quarter report shows \$0 for add-on fees received. Based upon the 2023 sheriff's tax settlement audit, \$53,639 should have been deposited for add-on fees collected during this period. This amount is a material omission to the 2024 financial statement. This error was caused by oversight of the bookkeeper and the sheriff. The official has properly paid over add-on fees in prior years but forgot to do so in the current year.

Recommendations

We recommend the Simpson County Sheriff turn over all past due add-on fees from the tax accounts to his fee account to correct this past error. All future add-on fees should also be transferred and recorded in a timely manner.

County Officials Response

Sheriff's Response: This was addressed in the 2023 Tax Audit and was turned over this month to Fiscal Court.

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](#).

