



**Auditor of
Public Accounts
Allison Ball**

Spencer County Sheriff's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 financial statement of Spencer County Sheriff Andrew Ware. 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 Spencer 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: Final settlement was materially misstated and not presented to the fiscal court.

The Spencer County Sheriff did not present a final settlement to the fiscal court by March 15, 2025, as required by statute. The final settlement presented to the fiscal court on April 7, 2025, included receipts and disbursements for calendar year 2024 including both the outgoing and incoming sheriff's financial activities. As a result, receipts and disbursements were overstated by \$208,884.

Recommendations

We recommend the sheriff comply with KRS 134.192 by presenting the final settlement to the fiscal court by March 15 each year.

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).

