



**Auditor of
Public Accounts
Allison Ball**

Former Spencer County Sheriff's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 financial statement of former Spencer County Sheriff Scott Herndon. 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: Did not present a final settlement to fiscal court upon vacation of office.

The former Spencer County Sheriff did not present a final settlement to the fiscal court upon vacation of office that showed funds received and expended between January through August 2024. A settlement was presented to the fiscal court on April 7, 2025, that included the financial activity of both the former sheriff and the incoming sheriff.

Recommendations

We recommend the sheriff's office comply with KRS 64.830 by presenting an annual settlement to fiscal court upon vacation of office to accurately reflect total receipts and disbursements from January through August 2024.

County Officials Response

Former 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).

