



Auditor of Public Accounts
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Edelen Releases Audit of Lincoln County Sheriff's Office

FRANKFORT, Ky. – State Auditor Adam Edelen today released the audit of the 2010 financial statement of Lincoln County Sheriff Curt Folger. 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.

The audit found that the sheriff's financial statement presents fairly the revenues, expenditures, and excess fees of the Lincoln County sheriff in conformity with the regulatory basis of accounting.

As part of the audit process, the auditor must comment on non-compliance with laws, regulations, contracts and grants. The auditor must also comment on material weaknesses involving the internal control over financial operations and reporting.

This report will be referred to the Lincoln County Attorney.

The audit contains the following comment:

The sheriff had more expenditures than revenue for calendar year 2010. During our review of the prior year audit documentation, we noted the sheriff paid the first 2010 payroll from the 2009 fee bank account in the amount of \$17,283. The prior year audit documentation indicated the sheriff should reimburse the 2009 fee bank account this amount from the 2010 fee bank account. However, he did not transfer these funds. As discussed in the prior year audit, he owed \$18,676 in excess fees (which includes the \$17,283 for payroll reimbursement) that should be paid over to the fiscal court, but as of audit date has not been paid. KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the sheriff as determined by the audit. KRS 134.192(12) requires the sheriff to settle excess fees with the fiscal court at the time he files his final settlement with the fiscal court. The sheriff shall pay to the governing body of

the county any fees, commissions, and other income of his or her office, including income from investments, which exceed the sum of his or her maximum salary as permitted by the Constitution and other reasonable expenses, including compensation of deputies and assistants.

During the 2010 year, the sheriff's total revenues were \$719,924 while total expenditures were \$742,842, leaving a deficit of \$22,918 (which includes the payroll amount due the 2009 fee account). We recommend the sheriff monitor his budget throughout the year and spend only those revenues received in the calendar year on expenditures incurred in the calendar year. We also recommend the sheriff personally reimburse his 2010 fee account \$22,918 to eliminate the deficit. Once the \$22,918 is deposited into the account with the \$577 already remaining in the account, the sheriff shall pay \$17,283 to the fiscal court as 2009 excess fees and \$6,212 to the 2010 tax account for reimbursement of postage.

Sheriff's response: Will do.

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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The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians.

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