



Auditor of Public Accounts
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Harmon Releases Audit of Boone County Sheriff's Office

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2012 financial statement of Boone County Sheriff Michael Helmig. 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 revenues, expenditures and excess fees of the Boone County Sheriff in accordance with accounting principles generally accepted in the United States. 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.

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.

The audit contains the following comment:

The sheriff lacks controls over employee timesheets and recordkeeping. The sheriff disclosed an issue discovered by his office pertaining to timesheets not being accurate. An employee inaccurately charged overtime. The time frame for these inaccurate timesheets ranged from 2010 to 2015. The lack of oversight on timesheets by the appropriate supervisor was the cause for the inaccurate time records getting processed.

The county is not in compliance with KRS 337.320. Complete and accurate time records are necessary to ensure employees are paid for actual hours worked and any overtime if necessary. According to KRS 337.320, "Every employer shall keep a record of . . . [t]he hours worked each

day and each week by each employee.” Good internal controls dictate that all timesheets be reviewed by a supervisor for accuracy before approving and submitting to payroll for processing.

In order to strengthen internal controls over payroll and ensure compliance with KRS 337.320, we recommend the sheriff ensure that an employee’s supervisor reviews the timesheets for accuracy before approving and submitting to payroll for processing. All employees, with the exception of the elected official, should be required to maintain a timesheet.

Sheriff’s response: OK.

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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