



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

FRANKFORT, Ky. – State Auditor Adam Edelen today released the audit of the 2014 financial statement of Bath County Sheriff John “Tuffy” Snedegar. 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.

Recent changes in auditing standards require the auditor’s letter to communicate whether the financial statement presents fairly the revenues, expenditures and excess fees of the Bath County Sheriff in accordance with generally accepted accounting principles in the United States. The report found that the financial statement of the Sheriff 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 has disallowed disbursements of \$878 in his Fee Account. During our testing of disbursements, we found \$878 that will be disallowed. The Sheriff paid \$173 for candy and \$705 for personalized pens. The Sheriff is required to expend funds on allowable disbursements as defined in the case of Funk v. Milliken, 317 S.W.2d 499 (KY 1958). In Funk v. Milliken, 317 S.W.2d 499 (KY 1958), Kentucky’s highest court reaffirmed the rule that county fee officials’ expenditures of public funds will be allowed only if they are necessary, adequately documented (to be for direct law enforcement purposes), reasonable in amount, beneficial to the public, and not personal expenses. When monies are spent on disallowed disbursements, the Sheriff is

required to deposit personal funds in the account to cover these items. We recommend the Sheriff reimburse the 2014 Fee Account \$878 for these disallowed disbursements.

Sheriff's response: I will repay these amounts.

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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