



Auditor of Public Accounts  
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### **Edelen Releases Audit of Boyle County Sheriff's Office**

**FRANKFORT, Ky.** – State Auditor Adam Edelen today released the audit of the 2014 financial statement of Boyle County Sheriff Marty Elliott. 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 Boyle 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 had a \$5,416 deficit in the 2014 fee account.** The Sheriff had a deficit balance of \$5,416 in the 2014 fee account. The deficit is attributable to unpaid payroll liabilities and the official's failure to adequately monitor receipts and disbursements. Good internal controls dictate that disbursements should be monitored closely to ensure receipts are sufficient to cover expenses. Failure to adequately monitor receipts and disbursements resulted in the Sheriff not having sufficient funds to cover incurred payroll and operating expenses. We recommend the Sheriff work with Fiscal Court to eliminate the deficit in the 2014 fee account.

*Sheriff's response: The deficit is being covered by the Fiscal Court on over-extended payroll. Prior to the audit the Sheriff and Fiscal Court had made an agreement to cover the deficit.*

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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