



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

FRANKFORT, Ky. – State Auditor Adam Edelen today released the audit of the 2014 financial statement of Jessamine County Sheriff Kevin Corman. 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 Jessamine 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 should ensure bank accounts are reconciled timely. There were two deposits that were processed in November 2014 in the amount of \$47,666 and December of 2014 in the amount of \$391 that did not get electronically processed at the bank until February of 2015. The lack of sufficient review and monthly reconciliation of the fee account resulted in the deposits being delayed for several months. Good accounting practices required constant monitoring of deposits. Failure to prepare monthly bank reconciliations could result in insufficient funds and the account being overdrawn. We recommend the Sheriff implement a more thorough and timely reconciliation of the bank accounts.

Sheriff's response: Bank accounts shall be reconciled in a timely manner as recommended.

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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