



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

FRANKFORT, Ky. – State Auditor Adam Edelen today released the audit of the 2014 financial statement of Marshall County Sheriff Kevin Byars. 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 Marshall 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's Office should disburse payroll to Fiscal Court on a timely basis. The Marshall County Sheriff's Office did not disburse payroll amounts over to Fiscal Court on a timely basis. Under the current system, the County processes and distributes the Sheriff Office's payroll with the expectation of timely reimbursement. The Sheriff's practice of untimely payments to the County for payroll causes difficulties on the part of the County in maintaining a balanced Payroll Fund.

Proper internal controls over cash and cash balances include the monitoring of financial obligations. Management's failure to properly monitor these activities can result in financial obligations going unpaid.

We recommend the Sheriff implement monitoring procedures over cash and cash balances and reimburse the Fiscal Court for payroll on a timely basis.

Sheriff's response: The Sheriff's Office will follow the recommendations of the Auditor's Office as the receipt of the fees generated comes into the Sheriff's Office and does not cause financial strains on the day to day operation of the Sheriff's Office to perform the duties and service it provides to the citizens and taxpayers of the County.

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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