



Auditor of Public Accounts
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Harmon Releases Agreed-Upon Procedures Engagement of Monroe County Sheriff's Office

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2019 agreed-upon procedures engagement of Monroe County Sheriff Dale Ford. 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.

In 2018 the Kentucky General Assembly, following a recommendation by the State Auditor, passed legislation that allows county sheriffs and clerks that met certain criteria to apply for an Agreed-Upon Procedures (AUP) engagement in lieu of an audit of their fee account. The intent of the change, which became effective in July 2018, was to reduce audit costs for sheriffs and clerks that have a history of clean audits, while still maintaining an appropriate level of accountability.

The Monroe County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2019 in accordance with KRS 43.070(1)(c). AUP reports present the procedures performed and the results of those procedures, called findings. Auditors performed the procedures, which were agreed to by the Monroe County Sheriff, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2019 through December 31, 2019.

The following exception was identified during the AUP engagement:

- **The sheriff's operating disbursements were compared to the sheriff's approved budget and the sheriff overspent his operating budget by \$28,221.**

County Sheriff's Response: When amendment was made to the budget by fiscal court the adjustments were not made to the disbursements when income was raised.

Auditor's Reply: The sheriff amended his budget on December 19, 2019. He increased his budgeted disbursements from \$436,659 to \$481,659. His total operating disbursements for the year were \$509,880.

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 agreed-upon procedures report can be found on the [auditor's website](#).

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