



Auditor of Public Accounts
Mike Harmon

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**Harmon Releases Agreed-Upon Procedures Engagement of Warren County
Sheriff's Office**

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2020 agreed-upon procedures engagement of Warren County Sheriff Brett Hightower. 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 Warren County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2020 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 Warren County Sheriff, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2020 through December 31, 2020.

The following exception was identified during the AUP engagement:

- **The sheriff's fourth quarter financial statement did not agree to the sheriff's receipts and disbursements ledgers. Receipts varied by \$81 and disbursements varied by \$43,692.**

County Sheriff's Response: The \$81 variance is due to 2 deposits that the credit card company made in error. They were deposited and refunded but were never listed as receipts or disbursements since they were bank errors and were listed in the bank record. The \$43,692 variance in disbursements is due to an error in the presentation of the information. A previous auditor had approved the financial statement, and the Sheriff's Office was not aware that they were presenting the information incorrectly. The Sheriff and the Bookkeeper have been instructed by the Auditor's Office on how the information is to be presented on the Quarterly Report and in the future will follow those instructions. All funds were received and distributed correctly, just the method of presentation was not correct.

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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