



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2021 agreed-upon procedures engagement of Bullitt County Sheriff Walt Sholar. 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 Bullitt County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2021 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 Bullitt County Sheriff, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2021 through December 31, 2021.

The following exceptions were identified during the AUP engagement:

- **The sheriff reconciles all bank accounts monthly. The reconciliations for the fee, telecommunications, drug fund account - state, and hyde accounts were not accurate.**

County Sheriff's Response: No response.

- **Imprest receipts are for official business and the cash vouchers are submitted monthly. However, the January 2021 imprest cash voucher was not reimbursed by the 75% account.**

County Sheriff's Response: Our office contacted the State Finance Office to determine why the cash voucher was not reimbursed. They stated the request must have gotten "attached to the pay-in voucher" and immediately issued a correction to the 75% account.

- **Payroll charges are properly supported, except for 5 salaried employees who did not fill out timesheets.**

County Sheriff's Response: No response.

- **The sheriff's agreements and contract payments agreed to cost schedules and the services received were appropriate, for official business, and properly authorized. Liabilities requiring disclosure were not disclosed properly on the fourth quarter financial statement.**

County Sheriff's Response: The leases identified are 1 year term leases with prices depicted for 3 years. The 3 year total price was used for calculation as had been done on prior years reports. Current year quarterly report will reflect 1 year lease numbers.

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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