



Auditor of Public Accounts
Mike Harmon

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2021 agreed-upon procedures engagement of Christian County Sheriff Tyler DeArmond. 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 Christian 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 Christian 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's fourth quarter financial statement did not agree to the sheriff's receipts and disbursements ledgers. Receipts and disbursements varied by \$1,038,841.**

County Sheriff's Response: The variance is the budgeted item. It is on the report in checks outstanding. The item was disbursed in 2022 and we were unaware to report it in receipts & disbursements since it was the very end of 2021 & written/dispursed 2022.

- **The sheriff performs monthly bank reconciliations for all bank accounts, except for the evidence account.**

County Sheriff's Response: No response.

- **The selected disbursements agreed to paid invoices or other supporting documentation and cancelled checks. Disbursements were for official business. Credit card disbursements appear to have been for official business; however, the sheriff paid \$398 in late fees and finance charges and \$82 in sales tax.**

County Sheriff's Response: The credit cards are an integral payment source for our office. All checks were cut timely and mailed. They got lost in the mail a few times. Now the state mails them directly for us.

- **Imprest cash voucher disbursements were for official business. Imprest cash vouchers were submitted monthly, except for the month of October.**

County Sheriff's Response: No response.

- **Payroll charges were properly supported by approved timesheets, except for one employee.**

County Sheriff's Response: No response.

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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