



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

Contact: Michael Goins
Michael.Goins@ky.gov
502.564.5841
502.209.2867

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2021 agreed-upon procedures engagement of Estill County Sheriff Chris Flynn. 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 Estill 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 Estill 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:

- **Receipts were properly accounted for; however, the sheriff did not make daily deposits. Amounts reported on daily checkout sheets were properly documented and deposited, however, this was not achieved on a daily basis. We tested one week of daily receipts for October 17, 2021 through October 23, 2021. We noted that the daily**

deposit slips dated October 18, 19, 20, and 21 did not clear until October 22, 2021. The daily deposit slip dated for October 22 did not clear until November 2, 2021.

County Sheriff's Response: The official did not provide a response.

- **The sheriff's current calendar year tax commissions computed to \$237,480. The tax commissions reported on the sheriff's fourth quarter financial statement were \$244,542.**

County Sheriff's Response: The official did not provide a response.

- **Timesheets are completed, maintained, approved, and support hours worked. One exception was noted, an employee was not paid for one hour worked.**

County Sheriff's Response: The official did not provide a 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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