



**Auditor of Public Accounts  
Mike Harmon**

**FOR IMMEDIATE RELEASE**

**Contact: Michael Goins**  
[Michael.Goins@ky.gov](mailto:Michael.Goins@ky.gov)  
**502.564.5841**  
**502.209.2867**

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

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the 2021 agreed-upon procedures engagement of Graves County Sheriff Jon Hayden. 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 Graves 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 Graves 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 are not being properly accounted for due to one daily checkout sheet not agreeing to the manual receipts and due to there being abnormal delays in receipts being deposited.**

*County Sheriff's Response: One receipt indicated it was a car inspection fee, when it actually was from copy of accident report, according to bookkeeper.*

- **The sheriff collected \$534,306 of tax commissions. However, tax commissions per the fourth quarter financial statement totaled \$576,876.**

*County Sheriff's Response: 11% penalty was added by bookkeeper in conjunction with commission. They should have been separate.*

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](#).

###

*The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians. Call 1-800-KY-ALERT or visit our website to report suspected waste and abuse.*

