



**Auditor of Public Accounts
Mike Harmon**

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2021 agreed-upon procedures engagement of Henry County Sheriff Keith Perry. 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 Henry 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 Henry 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 operating disbursements were compared to the sheriff's approved budget and the sheriff overspent his operating budget by \$60.**

County Sheriff's Response: General fund was actually double paid one month. When subtracting that amount from disbursements, the budget is not overspent.

- **Receipts are properly accounted for with the exception that two were not deposited timely.**

County Sheriff's Response: Office manager was on vacation the week that was tested. Unable to approve.

- **Excess fees due to the fiscal court were recalculated. There is \$97 in the fee bank account that is due to the fiscal court as additional excess fees. This amount was not accounted for on the fourth quarter report.**

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

- **The sheriff did not maintain a copy of the annual salary cap and the procedure could not be performed.**

County Sheriff's Response: Called DLG and asked for a copy. They stated they did not receive this from county judge's office for 2021.

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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