



Auditor of Public Accounts  
Allison Ball

**FOR IMMEDIATE RELEASE**

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**Ball Releases Agreed-Upon Procedures Engagement  
of Hopkins County Sheriff's Office**

**FRANKFORT, Ky.** – State Auditor Allison Ball released the 2023 agreed-upon procedures engagement of Hopkins County Sheriff Matt Sanderson. 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 Hopkins County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2023 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 Hopkins County Sheriff, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2023 through December 31, 2023.

The following exceptions were identified during the AUP engagement:

The sheriff's fourth quarter financial statement receipts agreed to the receipts ledger. However, Kentucky Law Enforcement Foundation Program Fund disbursements on the sheriff's fourth quarter financial statement varied to the sheriff's disbursements ledger by \$59,796.

*Sheriff's Response: A formula was off on the spreadsheet that we were utilizing. It has now been corrected[.]*

The sheriff did perform monthly bank reconciliations. The December 31, 2023 bank reconciliations were accurate for all accounts except the Fee and Transfer Accounts. The Fee Account reconciliation was inaccurate due to erroneously including a duplicate deposit. The Transfer Account handles all credit card transactions and is a holding account. Outstanding liabilities, which should have reconciled the account to zero, were omitted from the Transfer Account reconciliation.

*Sheriff's Response: The transfer account will be handled daily.*

The sheriff prepared an annual asset forfeiture report online; however, the sheriff did not maintain a copy or submit the report to the APA. Assets were traced to bank deposits, the receipt ledger, or the asset ledger. Amounts owed to the Commonwealth Attorney were remitted.

*Sheriff's Response: This is new to us and we will make sure it is done in the future.*

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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