



Auditor of Public Accounts Allison Ball

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

FRANKFORT, Ky. – State Auditor Allison Ball released the 2023 agreed-upon procedures engagement of Laurel County Sheriff John Root. 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 Laurel 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 Laurel 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 prepared an annual asset forfeiture report. Assets were traced to bank deposits, receipt ledger, or asset ledger. The sheriff did not remit amounts to the prosecutor's office on three separate occasions per court order. The sheriff overpaid his forfeiture account as well as the City of London's forfeiture account on one occasion. The sheriff overpaid a defendant per court order in the amount of \$1,000.
- One of the selected disbursements from the sheriff's donation account did not have supporting documentation. Disbursements appear to be for official business. The sheriff does use a credit card for official business. State advancement was repaid.
- There are \$11,656 of additional excess fees due to the fiscal court.
- Payroll charges are not properly approved for part-time employees by management.

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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