



Auditor of Public Accounts
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**Harmon Releases Agreed-Upon Procedures Engagement of Lewis County
Sheriff's Office**

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2021 agreed-upon procedures engagement of Lewis County Sheriff Johnny Bivens. 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 Lewis 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 Lewis 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 line-item budget and the sheriff overspent his operating budget, on the following lines: Official Salary - \$1,233; Office Materials and Supplies - \$2,620; Miscellaneous - \$1,985; Office Equipment - \$4,959; and Vehicles - \$11,623.**

County Sheriff Response: Our budget is presented to Fiscal Court as a whole and is approved as a whole. But when minutes are prepared, they are typed “approved line item by line item” which is incorrect. This matter has been corrected by Fiscal Court for 2022 budget.

- **The sheriff provided a settlement of excess fees to fiscal court timely; however, excess fees were not remitted until March 25, 2022.**

County Sheriff Response: Bookkeeper was waiting on outstanding invoice from [company name redacted]. When [company name redacted] cancelled the order (see response 11) bookkeeper remitted excess fees to Fiscal Court. Will monitor invoices more closely.

- **The sheriff reconciled all bank accounts monthly. The bank reconciliations were re-performed, and the fee account bank reconciliation was not accurate.**

County Sheriff Response: Will monitor this closer to prevent this from happening again.

- **Excess fees due to the fiscal court were recalculated and the sheriff overpaid excess fees due to the fiscal court by \$755.**

County Sheriff Response: Our office had unpaid obligations designated to [company name redacted] for uniform boots. [Company name redacted] advised via mail after settlement was presented that boots would not be delivered and cancelled order; resulting in additional excess fees due to Fiscal Court.

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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