



Auditor of Public Accounts Allison Ball

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

FRANKFORT, Ky. – State Auditor Allison Ball released the 2023 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 who 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 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 Lewis County Sheriff, on receipts and disbursements, excess fees, recordkeeping, leases, contracts, and liabilities for the period January 1, 2023 through December 31, 2023.

The following exception was identified during the AUP engagement:

The selected disbursements agree to paid invoices or other supporting documentation and cancelled checks. Disbursements were for official business. One credit card disbursement was not for official business, candy was purchased in the amount of \$342.

Sheriff's Response: This purchase was for candy for the Tollesboro Loins Club Parade and Garrison Christmas Parade. The purchase should have been paid out of the asset & forfeiture account not the fee account.

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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