



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of Lyon County Sheriff Brent White. 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 Lyon County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2022 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 Lyon County Sheriff, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2022 through December 31, 2022.

The following exception was identified during the AUP engagement:

- **The sheriff completed an annual asset forfeiture report. Assets forfeited to the sheriff have been properly accounted for. Amounts due to the commonwealth attorney were not remitted.**

Sheriff's Response: Our office received a Circuit Court order which forfeited all seized drug funds in a particular court case pursuant to KRS 218A. The order was not in the normal format received from the Court which directs our agency by percentages what amounts to retain and dispense. The Evidence/Property Officer attempted to obtain clarification, but after receiving none from the Court, the funds in total, were deposited in the Asset Forfeiture Account without the required percentage being supplied to the PAC. Once this was discovered during the AUP, we immediately remitted the \$310.50 to the PAC, on the same day, via the Commonwealth Attorney's Office. I personally educated each staff member with access to court and financial records so this event would not repeat itself. I take responsibility for this incident and apologize for this error.

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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