



Auditor of Public Accounts Allison Ball

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

FRANKFORT, Ky. – State Auditor Allison Ball released the 2023 agreed-upon procedures engagement of Morgan County Sheriff Greg Motley. 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 Morgan 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 Morgan 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 exception was identified during the AUP engagement:

- Tax commissions recorded on the fourth quarter financial statement did not compare reasonably to the computation of tax commissions. There was a variance of \$16,095.
- Excess fees due to fiscal court were recalculated and there are \$100 additional excess fees due to fiscal court.

Sheriff's Response: On the 4th quarter, we have combined sheriff's 10% add-on fees with commissions, which made commissions higher than they actually were. In the future, to avoid this exception, we will list sheriff's 10% add-on fees and sheriff's commissions on two separate line items for the 4th quarter.

Sheriff's response: The balance of \$100.00 is left in the Morgan County Sheriff's Office Fee Account to keep the account open until the audit is completed. After the audit for the Morgan County Sheriff's Office is completed the remaining \$100.00 will be turned over to the Morgan County Fiscal Court as excess fees.

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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