



Auditor of Public Accounts
Allison Ball

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Allison Ball released the 2023 agreed-upon procedures engagement of Muhlenberg County Sheriff William Ward. 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 Muhlenberg 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 Muhlenberg 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:

- The sheriff completed an annual asset forfeiture report. Assets were traced to bank deposits, receipt ledger, or asset ledger; however, amounts owed to commonwealth attorney were not remitted.
- Tax commissions were properly accounted for; however, the amount recorded on the fourth quarter financial statement was overstated by \$22,532.

Sheriff's Response: This was an oversight. Checks were immediately written to Clayton Adams, Commonwealth Attorney, on 5/7/24. Check numbers are 1185 and 1186.

Sheriff's Response: This issue was due to the delinquent tax payment mistakenly being entered into the wrong column on monthly spreadsheet. The Delinquent Tax column and the Sheriff Commission column are side by side. However, we are a fee pooling county, so all the funds are turned over to the County Treasurer monthly.

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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