



Auditor of Public Accounts  
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**FOR IMMEDIATE RELEASE**

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

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the 2021 agreed-upon procedures engagement of Owen County Sheriff Mark Bess. 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 Owen 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 Owen 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:

- **Receipts are not being properly accounted for. Receipts are not being batched or deposited daily.**

*County Sheriff's Response: No response.*

- **Disbursements were determined to be for official business except for one disbursement in the amount of \$115 that had no supporting documentation. Additionally, the sheriff was in violation of the sheriff's fee pooling ordinance adopted by the fiscal court, by paying disbursements of \$334 that should have been paid by the fiscal court.**

*County Sheriff's Response: \$115 was for the purchase of radio equipment for the S.O. from [name redacted] in Carrollton. CSO [name redacted] picked up the equipment and was reimbursed for the purchase. [Name redacted] no longer works for the sheriff's office.*

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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