



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2021 agreed-upon procedures engagement of Taylor County Sheriff Steve Allen Newton. 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 Taylor 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 Taylor 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:

- **The sheriff did not provide a settlement of excess fees to the fiscal court by March 15, 2022; however, excess fees were remitted on January 1, 2022.**

County Sheriff's Response: Fiscal Court moved their regular meeting date – not in my control. The settlement was provided to them in time, but the meeting was changed.

- **Receipts were not batched daily, only three out of five days tested had deposits made.**

County Sheriff's Response: No response.

- **Two credit card statements included a total of \$4 in finance charges paid.**

County Sheriff's Response: No response.

- **Four timesheets were not signed by a supervisor during the period tested.**

County Sheriff's Response: Sheriff will be signing timesheets going forward.

- **Liabilities requiring disclosure were not disclosed properly on the fourth quarter financial statement.**

County Sheriff's Response: This has been fixed, the lease information happened at the end of year and it has now been added to the financial statement.

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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