



Auditor of Public Accounts
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**Harmon Releases Agreed-Upon Procedures Engagement of Former Bath
County Sheriff's Office**

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2018 agreed-upon procedures engagement of former Bath County Sheriff John “Tuffy” Snedegar. 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 former Bath County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2018 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 former Bath County Sheriff, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2018 through January 6, 2018.

The following exceptions were identified during the AUP engagement:

- **The former sheriff’s operating disbursements were compared to the approved budget and the former sheriff overspent his operating budget by \$5,050.**

Former County Sheriff’s Response: The former official did not provide a response.

- **The former sheriff was paid \$90,221. The statutory maximum salary was \$86,880. This overpayment was due to the former sheriff receiving an additional payroll check in January 2019.**

Former County Sheriff's Response: The former official did not provide a response.

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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