



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2018 agreed-upon procedures engagement of Boyle County Sheriff Derek Robbins. 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 Boyle 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 Boyle County Sheriff, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2018 through December 31, 2018.

The following exceptions were identified during the AUP engagement:

- **The sheriff did not reconcile the following accounts: federal seized funds, undercover, and Explorer Program accounts.**

County Sheriff's Response: Federal Seized had no activity, and Explorer had no activity. The undercover account is monitored by the Sheriff.

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

County Sheriff's Response: No response.

- **Tax commissions are not properly accounted for. A variance of \$42,677 was noted. This appears to be due to \$39,442 of add-on fees included in the tax commissions.**

County Sheriff's Response: The Add-On Fees collected were added to tax commissions on the financial statements. The add-on fees for 2020 will be under a separate receipt for future financial statements. The difference [is] prior year tax commission collected.

- **There are no additional excess fees due to the fiscal court. There is a \$1 variance between the bank account and the sheriff's records.**

County Sheriff's Response: The financial statement had transposed number due to a calculation.

- **Services received were appropriate, for official business, and properly authorized. Liabilities requiring disclosure were not properly disclosed on the fourth quarter financial statement.**

County Sheriff's Response: No 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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