



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

Contact: **Michael Goins**
Michael.Goins@ky.gov
502.564.5841
502.209.2867

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2019 agreed-upon procedures engagement of former Breckinridge County Sheriff Todd Pate. 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 Breckinridge County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2019 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 Breckinridge County Sheriff, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2019 through December 31, 2019.

The following exceptions were identified during the AUP engagement:

- **The former sheriff collected \$452,561 of tax commissions. However, tax commissions per the fourth quarter financial statement totaled \$492,198. The difference between the amount actually collected and the amount reported is partly due to the former**

sheriff combining add-on fees with tax commissions on the fourth quarter financial statement in the amount of \$37,786.

Former Sheriff's Response: The sheriff's add on was included in the commissions. This should have been separated. I will re-categorize this to correct this issue.

- **Supporting documentation did not support a fuel invoice. No other exceptions were found as a result of applying the procedure.**

Former Sheriff's Response: The [name redacted] fuel invoice produces an itemized ledger stating each deputy's fuel mileage and purchases. We will try to get each deputy to turn in the original receipt but on occasions at night when the store is closed and the receipt doesn't print, they will begin to take pictures of the pump to correct this issue.

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](#).

###

The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians. Call 1-800-KY-ALERT or visit our website to report suspected waste and abuse.

