



Auditor of Public Accounts  
Mike Harmon

**FOR IMMEDIATE RELEASE**

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

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the 2020 agreed-upon procedures engagement of Meade County Sheriff Phillip Wimpee. 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 Meade County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2020 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 Meade County Sheriff, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2020 through December 31, 2020.

The following exceptions were identified during the AUP engagement:

- **The sheriff's operating disbursements were compared to the sheriff's approved budget and the sheriff overspent his operating budget in the amount of \$92,206.**

*County Sheriff's Response: Looking at the final numbers on the budget, it was not overspent. The sheriff's office received CARES Act money from fiscal court in 2020. The sheriff's office was unaware of the possibility of receiving CARES Act money when the 2020 budget was done in December 2019. The CARES Act money was used for payroll and COVID related issues. The sheriff's office didn't overspend the budget by spending more money than they had in the bank. In fact the sheriff's office turned over to the county an additional \$9,884.37 in excess fees that was not budgeted.*

Auditor's Reply: The sheriff had an approved operating budget of \$1,493,540 and spent funds of \$1,585,746, resulting in being over budget by \$92,206. In the future, if there are unanticipated receipts that they want to spend, then the sheriff will need to amend his budget.

- **The sheriff's agreements and contract payments did agree to cost schedules and the services received were appropriate, for official business, and properly authorized. Liabilities requiring disclosure were not disclosed properly on the fourth quarter financial statement.**

*County Sheriff's Response: The lease agreement was reported in the fourth quarter disbursement section under line item police equipment/supplies. It was not reported on the outstanding liabilities page of the fourth quarter report. I was not aware that it needed to be reported that way.*

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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