



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 Ohio County
Sheriff's Office**

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2020 agreed-upon procedures engagement of Ohio County Sheriff Tracy Beatty. 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 Ohio 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 Ohio 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. The sheriff overspent his approved budget by \$406.**

County Sheriff's Response: The Ohio Co. Sheriff will do budget amendments this upcoming year to insure our line items will not exceed the budget.

- **The sheriff prepared an annual asset forfeiture report. Cash forfeitures were traced to bank deposits and receipt ledger. Amounts owed to commonwealth attorney were remitted. The sheriff did not keep an asset ledger, so one asset was unable to be traced.**

County Sheriff's Response: The Ohio Co. Sheriff's Office will now keep a log of all forfeited property in conjunction with the asset forfeiture report.

- **Computed tax commissions were \$276,542. The amount listed on the sheriff's receipts ledger for tax commissions was \$291,500.**

County Sheriff's Response: We currently keep commissions and add on's separate on our daily checkout sheets and the monthly reports. I will separate out the two items on our quarterly reports.

- **The sheriff was paid \$98,901. The statutorily required salary was \$97,031.**

County Sheriff's Response: This was done in the Ohio Co. Fiscal Court Payroll Dept. We will keep in contact with them to insure this doesn't happen again.

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.

