



Auditor of Public Accounts  
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**FOR IMMEDIATE RELEASE**

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

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the 2019 agreed-upon procedures engagement of Oldham County Sheriff Steve Sparrow. 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 Oldham 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 Oldham 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 December 31, 2019 fee account bank reconciliation was not accurate.**

*County Sheriff's Response: We were aware of the issue that had to do with our credit card payments for the fee account. This matter has been resolved with our office no longer accepting credit card payments.*

- **Tax commissions were not accounted for properly. A variance of \$103,992 was noted; however, \$89,564 was add-on fees included in the tax commissions.**

*County Sheriff's Response: We will separate the tax commission amount from the Sheriff's add on fees during tax collection on all future tax settlement and tax reports.*

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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