



Auditor of Public Accounts  
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**FOR IMMEDIATE RELEASE**

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

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the 2019 agreed-upon procedures engagement of Webster County Sheriff Frankie Springfield. 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 Webster 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 Webster 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 sheriff prepared an annual asset forfeiture report. There were no funds due for remittance to the commonwealth attorney. However, the sheriff does not maintain an asset ledger.**

*Sheriff's Response: Deputy in charge of evidence had been made aware of this and has been corrected.*

- **The sheriff's maximum salary order for deputies and assistants was set on a fiscal year instead of a calendar year, therefore we were not able to verify sheriff's maximum salary order for deputies was not overspent.**

*Sheriff's Response: Sheriff has no authority of how fiscal court handles payroll.*

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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