



**Auditor of
Public Accounts
Allison Ball**

Agreed-Upon Procedures Engagement Bourbon County Sheriff's Office

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2024 agreed-upon procedures engagement of Bourbon County Sheriff Tony Asbury. 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 Bourbon County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2024 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 Bourbon County Sheriff, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2024 through December 31, 2024.

Finding: The sheriff did not deposit receipts daily. During testing of daily receipts, two receipts dated February 14 were batched and included on the February 15 daily checkout sheet. No daily checkout sheet was prepared, or deposit made on February 14. Receipts collected on February 14 were not deposited until the end of the day on February 15.

County Officials Response

Sheriff's Response: The sheriff did not provide a response.

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 audit report can be found on the [auditor's website](https://www.auditor.ky.gov).

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