



Auditor of
Public Accounts
Allison Ball

Agreed-Upon Procedures Engagement Boyle County Sheriff's Office

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2024 agreed-upon procedures engagement of Boyle County Sheriff Taylor Bottom. 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 Boyle 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 Boyle 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 performed monthly bank reconciliations for all accounts except for the restitution and general donation accounts. The December 31, 2024 bank reconciliations were accurate.

The balances of the sheriff's accounts are:

Account Name:	Reconciled	
	Account Balance:	
Fee Account	\$	0
Restitution Account	\$	29,216
Federal Forfeiture Account	\$	2,793
State Seized Funds Account	\$	23,055
UC Account	\$	2,203
Seized Holding Account	\$	98,491
K-9 Donation Account	\$	14,507
General Donation Account	\$	5,802

County Officials Response

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

Finding: All fee, state seized, general donation, and K-9 donation disbursements tested agreed to cancelled checks, other than two transactions in the K-9 donation account: (1) a bank withdrawal for \$1,000 was obtained, and per the sheriff, cash was given to the deputy going to the K-9 handler training course. Upon his return, the deputy provided his receipts to the sheriff for funds used, totaling \$730, and the remaining \$270 in cash was deposited to the K-9 donation account; (2) a bank withdrawal for \$2,000 was done to obtain a cashier's check to pay for the deputy's K-9 handler training course registration. All fee, state seized, general donation, and K-9 donation disbursements tested agreed to supporting documentation and were for official business. In the review of credit card statements, four purchases totaling \$321 did not have supporting documentation, therefore we could not verify that they were for official business. The state advancement was repaid.

County Officials Response

Sheriff's Response: The deputy stated he had no money to pay for his meals, had all receipts. All money was accounted for, all other receipts former employee was unable to produce copies of missing ones.

Finding: The sheriff's maximum salary order for deputies was overspent by \$189,481.

County Officials Response

Sheriff's Response: The sheriff salary cap has been corrected to reflect the budget for 2025. CSO salaries are a wash – sheriff receives reimbursement then paid out to the fiscal court.

Finding: Lease agreements are for official business, properly authorized, and payments are up to date. Liabilities were properly disclosed on the fourth quarter financial statement. The related liability balances were not reported on the liabilities schedule in the fourth quarter financial statement.

County Officials Response

Sheriff's Response: The postage machine lease had ended, a new agreement started in 2025.

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](#).

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