



**Auditor of  
Public Accounts  
Allison Ball**

# Agreed-Upon Procedures Engagement Clark County Sheriff’s Office

**FRANKFORT, Ky.** – State Auditor Allison Ball today released the 2024 agreed-upon procedures engagement of Clark County Sheriff Berl Perdue. 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 Clark 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 Clark 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:** A re-performance of bank reconciliations for all accounts as of December 31, 2024, found that the fee account reconciliation was incorrect due to a duplicate interest entry.

The balances of the sheriff’s accounts are:

Account Name:	Reconciled Account Balance:
Fee Account	\$ 104,422
DARE Account	\$ 5,823
Donation Account	\$ 6,357
Interdiction Account	\$ 33,088
Seized Funds Account	\$ 38,567
State Direct Deposit Account	\$ 0

## County Officials Response

*Sheriff’s Response: Interest totaling \$177 was double posted on the December’s fee account bank reconciliation. Subsequently, the error was detected, and the transaction was voided, as evidenced on the next month’s bank reconciliation.*

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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