



**Auditor of
Public Accounts
Allison Ball**

Agreed-Upon Procedures Engagement Estill County Sheriff’s Office

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2024 agreed-upon procedures engagement of Estill County Sheriff Chris Flynn. 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 Estill 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 Estill 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: Did not provide a settlement of excess fees by March 15, 2025, but did provide a settlement of excess fees to the fiscal court on March 17, 2025, and excess fees were remitted at that time.

Sheriff’s Response: The check was written on March 12th. March 15th fell on a Saturday. Our regular scheduled fiscal court meeting was for March 17th and that is why it looks like we were late in turning the excess fees over.

Finding: Does not reconcile all bank accounts monthly.

The sheriff reconciles all bank accounts monthly. A re-performance of bank reconciliations for all accounts as of December 31, 2024, found that the reconciled balance of the even year fee account was incorrect. The balances of the sheriff’s accounts are:

Reconciled	
<u>Account Name:</u>	<u>Account Balance:</u>
Even Year Fee Account	\$ 25
Odd Year Fee Account	\$ 25
Forfeiture Account	\$ 4,399

Sheriff’s Response: We were late in receiving tax commissions from the Estill Co School Board and payments from the state for court security, so it made it look as if we were in the negative. Those payments came in February.

Finding: Receipts were properly accounted for except that the sheriff included collections for October 7, 2024 on the daily checkout sheet for October 8, 2024 and four of four deposits tested were not deposited timely.

Sheriff's Response: That payment came in after our deposit had been made for 10/7/24 so we added it to the following day's deposit.

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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