



**Auditor of
Public Accounts
Allison Ball**

Agreed-Upon Procedures Engagement Meade County Sheriff's Office

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2024 agreed-upon procedures engagement of Meade County Sheriff Phillip Wimpee. 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 Meade 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 Meade 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 present a settlement of excess fees to the fiscal court by March 15, 2025.
Excess fees were not remitted by March 15, 2025.**

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County Officials Response

Sheriff's Response: The excess fees and settlement were presented on May 13, 2025.

Finding: Did not perform monthly bank reconciliations. The December 31, 2024 bank reconciliation for the fee account was not accurate.

Finding: Prepared an annual asset forfeiture report. Assets were traced to bank deposits, receipt ledger, or asset ledger. Amounts owed were remitted properly, however the Commonwealth Attorney was overpaid on one payment in the amount of \$30.

Finding: Tax commissions recorded per the fourth quarter report did not agree to the computation of tax commissions with a variance of \$44,898.

Finding: Of the selected disbursements, one did not have supporting documentation and one did not agree to the disbursement ledger.

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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