



**Auditor of
Public Accounts
Allison Ball**

Agreed-Upon Procedures Engagement Owen County Sheriff's Office

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2024 agreed-upon procedures engagement of Owen County Sheriff Brent Caldwell. 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 Owen 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 Owen 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: Excess fees were paid to the fiscal court by \$40.

Excess fees due to the fiscal court were recalculated and excess fees were overpaid to the fiscal court by \$40.

Total Receipts	\$ 565,489
Total Disbursements	<u>0</u>
Excess Fees Due County for 2024	565,489
Payments to Fiscal Court	<u>565,529</u>
Balance Due Fiscal Court	<u>\$ (40)</u>

County Officials Response

Sheriff's Response: \$40.00 was collected and disbursed. The amount was not counted on the Quarterly Report. This was for a prisoner transport.

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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