



Auditor of
Public Accounts
Allison Ball

Agreed-Upon Procedures Engagement Woodford County Sheriff's Office

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2024 agreed-upon procedures engagement of Woodford County Sheriff John Wilhoit. 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 Woodford 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 Woodford 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 did perform monthly bank reconciliations on the fee account and drug account but not on the donation account. The December 31, 2024 bank reconciliations were accurate for the fee account and drug account.

The balances of the sheriff's accounts are:

Account Name:	Reconciled	
	Account Balance:	
Fee Account	\$	0
Drug Account	\$	1,220
Donation Account	\$	669

County Officials Response

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

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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