



Auditor of Public Accounts  
Mike Harmon

**FOR IMMEDIATE RELEASE**

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**Harmon Releases Agreed-Upon Procedures Engagement of Bell County  
Clerk's Fee Account**

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the 2020 agreed-upon procedures engagement of Bell County Clerk Debbie Gambrel. State law requires the auditor to conduct annual audits of county clerks and sheriffs.

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 Bell County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2020 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 Bell County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2020 through December 31, 2020.

The following exceptions were identified during the AUP engagement:

- **The selected disbursements agree to paid invoices or other supporting documentation and cancelled checks. Disbursements were for official business with the exception of sales tax paid totaling \$40 on three disbursements. The county clerk's office is tax exempt and the sales tax paid of \$40 will be a disallowed disbursement that will be reimbursed by the county clerk out of her personal funds.**

*County Clerk's Response: I, Debbie Gambrel, have reimbursed the 2020 office account \$40 from my personal checking account for disallowed sales tax on office supplies.*

- **Excess fees due to the fiscal court were recalculated and there are \$2,727 in additional excess fees due to the fiscal court.**

*County Clerk's Response: Agree with findings. The excess fees of \$2,727 will be properly submitted to the fiscal court.*

- **The county clerk's agreements and contract payments did agree to cost schedules and the services received were appropriate, for official business, and properly authorized. Liabilities requiring disclosure were not disclosed properly on the fourth quarter financial statement.**

*County Clerk's Response: The lease agreements and service contracts will be properly disclosed on the fourth quarter financial statement in the future.*

The county clerk's responsibilities include collecting certain taxes, issuing licenses, maintaining county records and providing other services. The clerk's office is funded through statutory fees collected in conjunction with these duties.

The agreed-upon procedures report can be found on the [auditor's website](#).

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