



Auditor of Public Accounts
Mike Harmon

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Harmon Releases Audit of Former Daviess County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2018 financial statements of former Daviess County Clerk David “Oz” Osborne. State law requires the auditor to conduct annual audits of county clerks and sheriffs.

Auditing standards require the auditor’s letter to communicate whether the financial statements present fairly the receipts and disbursements of the former Daviess County Clerk and the receipts, disbursements, and fund balances of the former Daviess County Clerk’s operating fund and county fund in accordance with accounting principles generally accepted in the United States of America. The former clerk’s financial statements did not follow this format. However, the former clerk’s financial statements are fairly presented in conformity with the regulatory basis of accounting, which is an acceptable reporting methodology. This reporting methodology is followed for all 120 clerk audits in Kentucky.

The auditor noted no instances of noncompliance. The auditor also noted no matters involving internal control over financial reporting and its operation that were considered to be material weaknesses.

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 audit report can be found on the [auditor’s website](#).

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