



Auditor of Public Accounts Allison Ball

FOR IMMEDIATE RELEASE

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Ball Releases Audit of Green County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2022 financial statement of Green County Clerk Jessica Baker. State law requires the auditor to conduct annual audits of county clerks.

The Green County Clerk's financial statement does not present fairly in accordance with the accounting principles generally accepted in the United States. The financial statement presents fairly in accordance with the regulatory basis of accounting generally accepting in Kentucky.

The audit contains the following findings:

The Green County Clerk's Office does not have adequate segregation of duties: The county clerk and deputies perform several tasks that should be separated in order to mitigate errors or fraud. Incompatible duties include approval, custody bookkeeping, and reconciliations.

We recommend the county clerk separate duties over receipts, disbursements, and reconciliations. If these duties cannot be separated, detailed supervisory review of these activities should be present to reduce risk.

County Clerk's Response: No response.

The Green County Clerk's Office did not prepare payroll tax reports timely: Several payroll documents, federal, state, and local, were filed and/or paid late throughout the calendar year.

We recommend the county clerk strengthen internal controls over the payroll process to ensure payroll tax reports and liability payments are accurate and submitted timely.

County Clerk's Response: I only had two payments that were posted late to the state. The state changed the payment method and I was unaware of this change. All other payments were made on time in 2023.

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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