



Auditor of Public Accounts
Allison Ball

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Ball Releases Audit of Powell County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2022 financial statement of Powell County Clerk Jackie Everman. 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 statement presents fairly the receipts, disbursements, and excess fees of the Powell County Clerk in accordance with accounting principles generally accepted in the United States of America. The clerk's financial statement did not follow this format. However, the clerk's financial statement is 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 audit contains the following finding:

The Powell County Clerk does not have adequate segregation of duties: The county clerk is responsible for receiving cash, preparing daily deposits, preparing, and signing checks, posting to receipts and disbursements ledgers, preparing monthly bank reconciliations, and comparing the weekly, monthly, and quarterly reports to the ledgers.

We recommend the same person not perform multiple accounting functions, and if the duties cannot be segregated, then compensating controls such as strong oversight over the employee's work should be provided and documented.

County Clerk's Response: This is something we are always working to improve. Since we are a small office, we do struggle with this. We are currently working to cross train employees.

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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