



Auditor of Public Accounts
Mike Harmon

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Harmon Releases Audit of Trigg County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2015 financial statement of Trigg County Clerk Carmen Finley. 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 Trigg 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.

As part of the audit process, the auditor must comment on non-compliance with laws, regulations, contracts and grants. The auditor must also comment on material weaknesses involving the internal control over financial operations and reporting.

The audit contains the following comment:

The county clerk's quarterly financial report was not accurate or properly classified. In order for the county clerk's fourth quarter financial report to be accurately stated, numerous audit adjustments were necessary for financial statement presentation. Most of the audit adjustments were necessary to correct posting errors. This issue is mainly due to the clerk being a new official and not being aware that certain items needed to be recorded in certain categories. However, the county clerk had also posted some receipts as negative disbursements and some disbursements as negative receipts. Due to the numerous adjustments, the county clerk's fourth quarter financial report for calendar year 2015 submitted to the fiscal court and the Department for Local Government was not accurate.

Good internal controls include procedures that ensure accurate financial reporting, including accurate classification of receipts and disbursements. We recommend the county clerk implement control procedures to ensure amounts reported on the quarterly financial report are accurate and properly classified.

County Clerk's response: 2015 was the first year for Trigg County Clerk. The Auditor's office has been helpful in addressing any errors and showing proper accounting classifications. Control procedures are in place to ensure amounts posted are correctly classified.

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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