



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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Harmon Releases Audit of Former Lincoln County Clerk’s Fee Account

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the January 1 – February 27, 2023 financial statement of former Lincoln County Clerk George O. “Sonny” Spoonamore, IV. 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 former Lincoln County Clerk in accordance with accounting principles generally accepted in the United States of America.

We do not express an opinion on the accompanying financial statement of the former Lincoln County Clerk. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Our basis for disclaiming is that we were unable to obtain required written management representations from the former Lincoln County Clerk, which results in a management-imposed scope limitation. Management is required to provide written representation to assert that they have fulfilled their responsibility for the preparation and fair presentation of the financial statements and that the information provided to the audit is complete. Due to former Lincoln County Clerk passing away, we were unable to place appropriate reliance on the information provided during the audit and, therefore, cannot reduce the risk to an acceptable level.

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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The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians.

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