



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

Contact: Michael Goins
Michael.Goins@ky.gov
502.564.5841
502.209.2867

**Harmon Releases Agreed-Upon Procedures Engagement of Barren County
Clerk's Fee Account**

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2021 agreed-upon procedures engagement of Barren County Clerk Helena Chase Birdwell. State law requires the auditor to conduct annual audits of county clerks and sheriffs.

In 2018 the Kentucky General Assembly, following a recommendation by the State Auditor, passed legislation that allows county sheriffs and clerks that met certain criteria to apply for an Agreed-Upon Procedures (AUP) engagement in lieu of an audit of their fee account. The intent of the change, which became effective in July 2018, was to reduce audit costs for sheriffs and clerks that have a history of clean audits, while still maintaining an appropriate level of accountability.

The Barren County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2021 in accordance with KRS 43.070(1)(c). AUP reports present the procedures performed and the results of those procedures, called findings. Auditors performed the procedures, which were agreed to by the Barren County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2021 through December 31, 2021.

The following exceptions were identified during the AUP engagement:

- **The county clerk was paid \$104,293. The statutorily required salary was \$104,909. Additionally, the county clerk's W-2 did not agree to the amount she was paid for the year. The county clerk's W-2 was understated by \$8,693 due to an error in the accounting system.**

County Clerk's Response: The Office of the Barren County Clerk does not administer payroll or tax documents. These are the responsibilities of the County Judge's Office/Fiscal Court. Our auditor has made the county treasurer aware of both findings and we will follow up to ensure adjustments are made.

- **The county clerk's agreements and contract payments agreed to cost schedules and the services received were appropriate, for official business, and properly authorized. Liabilities requiring disclosure were not disclosed properly on the fourth quarter financial statement.**

County Clerk's Response: The Barren Co. Clerks office has always provided lease agreements and contracts for our previous audits, but we were unaware that these needed to be listed as liabilities on our reports to DLG. To address this concern, we will now include the liability sheet from the DLG quarterly in addition to our quarterly that is generated by our financial software [name redacted].

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 agreed-upon procedures report can be found on the [auditor's website](#).

###

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.

Call 1-800-KY-ALERT or visit our website to report suspected waste and abuse.

