



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of Bell County Clerk Debbie Gambrel. 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 Bell County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2022 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 Bell County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2022 through December 31, 2022.

The following exceptions were identified during the AUP engagement:

- **The county clerk reconciles the bank accounts monthly. The county clerk's reconciled bank and book balance per her settlement and quarterly report does not agree to the actual reconciled bank balance.**

County Clerk's Response: There was a transaction of \$27,607 that was coded incorrect, causing inflating revenues. There was a \$6,227 charge that was duplicated in error. We have corrected

both transactions and now agree to the actual reconciled bank balance. (No money was missing with findings).

- **Based on the county clerk's quarterly report, excess fees due the fiscal court were recalculated and there are \$33,755 additional excess fees due to the fiscal court; however, the reconciled bank balance is \$11,458.**

County Clerk's Response: Clerk's Book Balance and Bank Statement matched. The reconciled difference is due to \$27,607 transaction being coded incorrectly, causing inflating revenues. There was also \$6,227 charge that was duplicated. We have corrected both issues and now we have a true reconciled balance. All correct fees have been submitted to the Bell County Fiscal Court.

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](#).

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