



## Auditor of Public Accounts Allison Ball

**FOR IMMEDIATE RELEASE**

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### **Ball Releases Agreed-Upon Procedures Engagement of Bourbon County Clerk's Fee Account**

**FRANKFORT, Ky.** – State Auditor Allison Ball today released the 2023 agreed-upon procedures engagement of Bourbon County Clerk Cynthia Santana Wilson. 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 who have a history of clean audits, while still maintaining an appropriate level of accountability.

The Bourbon County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2023 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 Bourbon County Clerk, on receipts and disbursements, excess fees, recordkeeping, leases, contracts, and liabilities for the period January 1, 2023, through December 31, 2023.

The following exceptions were identified during the AUP engagement:

The selected disbursements agreed to paid invoices. One invoice was paid with a late fee and interest of \$17. Credit card disbursements had two months of late fees totaling \$78. Late fees and interest are not for official business.

*County Clerk's Response: Bookkeeper was out on medical leave and clerk paid 2 bills late. Causing the late fees listed.*

The Bourbon County Clerk overpaid the fiscal court in excess fees by \$4,151.

*County Clerk's Response: Systems were changed out at the beginning of year and some interest and receipts missed on old system.*

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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