



Auditor of Public Accounts
Allison Ball

FOR IMMEDIATE RELEASE

Contact: Joy Pidgorodetska Markland
Joy.Markland@ky.gov
502.352.5216
502.209.2867

Ball Releases Audit of Breckinridge County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2023 financial statement of Breckinridge County Clerk Jared Butler. 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 Breckinridge 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.

The audit contains the following findings:

The Breckinridge County Clerk did not make deposits daily: Deposits were tested for the period September 18, 2023, through September 22, 2023. Receipts were batched daily, but deposits were not made within three business days as required. Management stated that it has been more difficult in recent years to make deposits daily since the bank adjacent to the courthouse closed, therefore, they do not make daily deposits as required.

We recommend the Breckinridge County Clerk comply with KRS 68.210 and ensure deposits are being made on a daily basis.

County Clerk's Response: The county clerk did not provide a response.

The Breckinridge County Clerk does not have adequate controls over timesheet preparation and payroll processing: The following errors were noted during testing of eight employees' payroll: Four of eight timesheets tested did not support hours worked and paid when compared to the payroll summary report prepared by the county payroll officer; All employees were paid for a one-hour lunch contrary to the county's administrative code; and Four employees are paid as salaried employees regardless of hours worked, although none have been classified as "exempt or non-exempt" in accordance with the county's administrative code.

We recommend the county clerk ensure timesheets document actual hours worked, are signed by the employee, and verified by a supervisor. We also recommend the county clerk update his personnel policy and procedures manual in order to remain compliant with the fiscal court's policy and that internal controls be evaluated and implemented in order to ensure timesheets are prepared accurately and support payroll charges.

County Clerk's Response: The county clerk did not provide a response.

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](#).

###

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.

