



## Auditor of Public Accounts Allison Ball

**FOR IMMEDIATE RELEASE**

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### **Ball Releases Audit of Bullitt County Clerk's Fee Account**

**FRANKFORT, Ky.** – State Auditor Allison Ball today released the audit of the 2023 financial statements of Bullitt County Clerk Kevin Mooney. 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 statements present fairly the receipts and disbursements of the Bullitt County Clerk and the receipts, disbursements, and fund balances of the Bullitt County Clerk's operating fund and county fund in accordance with accounting principles generally accepted in the United States of America. The clerk's financial statements did not follow this format. However, the clerk's financial statements are 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 county clerk's fourth quarter financial report was not accurate for calendar year 2023:** The Bullitt County Clerk's fourth quarter report was not accurate due to delinquent tax sale deposits totaling \$2,638,327 not being reported. Delinquent tax sale refunds totaling \$2,638,327 were properly reported; however, due to lack of management oversight, the delinquent tax sale deposits for the same amount were not reported on the quarterly report.

We recommend the quarterly report reflect the total collections and disbursements for delinquent tax sales and agree to the receipts and disbursements within the delinquent tax sale bank account.

*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](#).

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