



Auditor of Public Accounts  
Allison Ball

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

**FRANKFORT, Ky.** – State Auditor Allison Ball today released the 2023 agreed-upon procedures engagement of Carter County Clerk Mike Johnston. 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 Carter 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 Carter County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2023 through December 31, 2023.

The following exception was identified during the AUP engagement:

Excess fees due to the fiscal court were recalculated and there are \$2,340 additional excess fees due to the fiscal court. Total receipts less total disbursements is the excess fee amount due which is \$32,340; however, the payment made to the fiscal court was \$30,000.

*County Clerk's Response: Remaining fees were turned over to 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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