



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 Agreed-Upon Procedures Engagement of Crittenden County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2023 agreed-upon procedures engagement of Crittenden County Clerk Daryl Tabor. 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 Crittenden 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 Crittenden 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:

Operating disbursements agreed to the paid invoices or other supporting documentation and agreed to cancelled checks except for one disbursement where the check number was posted incorrectly on the disbursement ledger. Disbursements were for official business. However, one travel reimbursement paid to the county clerk used an incorrect travel reimbursement rate. The county clerk does not have use a credit card.

County Clerk's Response: The disbursements ledger typographical error is an unfortunate reminder to more closely proof data entry. Clerk discovered additional incorrect travel reimbursement rates and paid \$173.18 in personal funds to the 2024 fee account to compensate for overages paid from the 2023 fee account.

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](#).

###

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.

