



## Auditor of Public Accounts Allison Ball

**FOR IMMEDIATE RELEASE**

**Contact: Joy Pidgorodetska Markland**  
[Joy.Markland@ky.gov](mailto:Joy.Markland@ky.gov)  
**502.352.5216**  
**502.209.2867**

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

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2023 financial statement of Edmonson County Clerk Kevin Alexander. 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 Edmonson 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 finding:

**The Edmonson County Clerk's Office Lacks Adequate Segregation Of Duties:** This is a repeat finding from the prior year audit. The Edmonson County Clerk's Office lacks adequate segregation of duties over various accounting functions. The segregation of duties involving the collection and reporting of receipts, the preparation and recording of disbursements, and bank reconciliations is a basic internal control necessary to ensure the accuracy and reliability of financial reports. This deficiency increases the risk of misappropriation of assets, errors, and inaccurate financial reporting.

We recommend the county clerk segregate duties involving the collection and reporting of receipts, the preparation and recording of disbursements, and bank reconciliations. If segregation of duties is not feasible due to a lack of staff, we recommend the county clerk implement and document compensating controls to offset this control deficiency in the form of strong oversight from an employee not performing any of those functions.

*County Clerk's Response: This comment is one that I have received each year. It is not a surprise. As stated in years before, Deputy Clerks [employees names redacted], and I perform all daily deposit activities. While each of us are able to this, I perform this duty 95% of the time. With our small staff, demands of an ever-changing system, and an overall constraint of time, training others for bookkeeping duties would be rather difficult. We will continue to document the way we do, retaining dual check writing procedures, and maintaining all necessary paperwork on voids and refunds.*

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.*

