



## 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 Fayette County Clerk's Fee Account**

**FRANKFORT, Ky.** – State Auditor Allison Ball today released the audit of the 2023 financial statements of Fayette County Clerk Susan Lamb. 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 Fayette County Clerk and the receipts, disbursements, and fund balances of the Fayette 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 finding:

**The Fayette County Clerk's fourth quarter financial statement required material audit adjustments:** The Fayette County Clerk provided a fourth quarter report for the entire calendar year of 2023, instead of for the period February 1, 2023, through December 31, 2023. The report contained the activity of the former county clerk that was audited separately, resulting in the auditors having to remove \$8,659,824 of receipts and \$8,660,337 of disbursements from the report. In addition, the county clerk appropriately recorded delinquent tax deposits and refunds on their trial balance but did not adjust this amount onto the quarterly report, requiring an audit adjustment to add receipts and disbursements in the amount of \$3,731,006.

We recommend the county clerk implement controls to ensure delinquent tax sale deposits and refunds are properly reported on the quarterly report and the quarterly report accurately reflect receipt and disbursements of when they were received and disbursed.

*County Clerk's Response: At the time our accounting system was purchased and programmed, the delinquent tax sale prepaid collections were programmed using GAAP accounting procedures. Since the Delinquent Tax Sale is one-time a year event, we have to post a journal entry to account for the sale under Regulatory accounting. Our Accountant has added the journal entry to our yearly tax sale checklist.*

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.*

