



Auditor of Public Accounts
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Auditor's Office Releases Audit of Floyd County Clerk's Fee Account

FRANKFORT, Ky. – The Office of the Kentucky Auditor of Public Accounts released the audit of the 2023 financial statement of Floyd County Clerk Chris Waugh. In accordance with Yellow Book standards, this audit was released by Assistant Auditor of Public Accounts, Shawwna Crouse. 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 Floyd 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 auditor noted no instances of noncompliance. The auditor also noted no matters involving internal control over financial reporting and its operation that were considered to be material weaknesses.

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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