



Auditor of Public Accounts  
Mike Harmon

**FOR IMMEDIATE RELEASE**

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**Harmon Releases Agreed-Upon Procedures Engagement of Fulton County  
Clerk's Fee Account**

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the 2021 agreed-upon procedures engagement of Fulton County Clerk Naomi Jones. 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 Fulton County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2021 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 Fulton County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2021 through December 31, 2021.

The following exception was identified during the AUP engagement:

- **Receipts are not being properly accounted for due to receipts not being batched and deposited daily.**

*County Clerk's Response: Fulton County Clerk's Office is accounting for ALL receipts daily, as well as depositing ALL collected funds. There are documents to be recorded that come into the office late in the afternoon, or on days that the Deed Room isn't staffed, due to illness, short staffed*

*or backlog of documents to be recorded. The receipts are given to the customer when they hand deliver the document to be recorded. Sometimes these documents are not recorded the same day, due to the reasons listed above. These documents, receipts and monies are locked in a vault until they are processed. This allows for all recorded documents, and daily reports to be balanced. Also, there are documents that are rejected, and the sending institution requests that we hold the documents and form of payment while they send the additional information needed to record. Thus, keeping items from being lost in the mail.*

Auditor's Reply: Adherence to this requirement is legally mandated, not optional, and the Clerk should reallocate resources within the office, perform the work personally, or by other arrangement ensure that the office complies with this and other requirements of the Department for Local Government's (DLG) County Budget Preparation & State Local Finance Officer Policy Manual, as made binding on the Clerk by KRS 68.210.

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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