



**Auditor of Public Accounts
Mike Harmon**

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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 2022 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 2022 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, 2022 through December 31, 2022.

The following exception was identified during the AUP engagement:

- **Receipts were properly accounted for when comparing batched receipts to the daily check-out sheets, deposit tickets, receipts ledger, and bank statements, however not all receipts issued were prenumbered. Additionally, no one accounted for the sequential order of receipts from each receipt book that were batched with the daily checkout sheet.**

County Clerk's Response: All deputies cannot use the same triplicate receipt book at once. Each deputy has a book, they are used in numerical order by book, but each deputy's book page number are not sequential to other deputies. At one time there are 4 different books being used.

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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