



Auditor of Public Accounts Allison Ball

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Ball Releases Audit of Gallatin County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2023 financial statement of Gallatin County Clerk Christina McEntire. 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 Gallatin 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 Gallatin County Clerk's Office had a lack of segregation of duties over expenditures which allowed errors to go undetected: During 2023, the county clerk did not properly prepare a delinquent tax check for the library district for July 2023 and overpaid the state motor vehicle license and transfers. During the monthly disbursement process, a comparison was not done between the monthly report to the checks written and to the disbursements ledger to ensure all required disbursements were made. As a result, a delinquent tax payment of \$4,955 due to the library district for the month of July was not made and \$2,858 was overpaid for weekly motor vehicle license and transfers to the state.

We recommend the county clerk implement procedures to ensure there is a reconciliation between ledgers and monthly reports and a second person reviews all required checks to ensure they are prepared each month. We further recommend the county clerk document standardized review and reconciliation procedures for staff to use as a guide when performing non-daily operations. For example, taking a copy of a monthly report and highlighting the items to review, where to sign, and a list of steps to perform to complete the reconciliation or review. In addition, the county clerk should request the fiscal court to return excess fees in the amount of \$4,955 to pay the library district for July 2023 delinquent taxes and submit \$2,858 as additional excess fees once the overpayment is received from the state.

County Clerk's Response: The county clerk did not provide a response.

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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