



Auditor of Public Accounts  
Allison Ball

**FOR IMMEDIATE RELEASE**

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**Ball Releases Agreed-Upon Procedures Engagement of  
Garrard County Clerk's Fee Account**

**FRANKFORT, Ky.** – State Auditor Allison Ball today released the 2023 agreed-upon procedures engagement of Garrard County Clerk Kevin Montgomery. 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 Garrard County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2023 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 Garrard County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2023 through December 31, 2023.

The following exceptions were identified during the AUP engagement:

The county clerk did not perform bank reconciliations for Libraries and Archives, web renewal, and escrow accounts.

*County Clerk's Response: Lib/Archives account has been zero for years. We do make our web account payment to general acct. each month to zero acct. out. Clerk will work with software company to help establish accounting program for these accounts.*

The Garrard County clerk has excess fees of \$2,746 due to the fiscal court.

*County Clerk's Response: The Clerk's Office did turn all monies over to Fiscal Ct. There was a NSF check on Dec 29, 2023. The check was not paid in full until Feb/March of 2024 which made reports look off.*

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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