



## Auditor of Public Accounts Allison Ball

**FOR IMMEDIATE RELEASE**

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

**FRANKFORT, Ky.** – State Auditor Allison Ball today released the 2023 agreed-upon procedures engagement of Graves County Clerk Kim Gills. 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 Graves 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 Graves 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's fourth quarter financial statement does not agree to the receipts and disbursements ledgers. Receipts were understated by \$28,458 and disbursements were understated by \$62,800.
- Operating disbursements agreed to the cancelled checks. Operating expenses agreed to invoices or other supporting documentation and were for official business, except for four disbursements totaling \$28,711. Three of the four disbursements were for refunds totaling \$5,645 that were made out to car dealerships instead of taxpayers. One grant disbursement totaling \$23,066 was paid off an estimate rather than documentation of work completed such as an invoice. Also, the county clerk did not issue a 1099 to the independent contractor. Credit card statements were for official business.
- Excess fees due to the fiscal court were recalculated. Excess fees were overpaid to the fiscal court by \$3,434.

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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