



Auditor of Public Accounts
Mike Harmon

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Harmon Releases Audit of Hardin County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2021 financial statements of Hardin County Clerk Debbie Donnelly. 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 statements present fairly the receipts and disbursements of the Hardin County Clerk and the receipts, disbursements, and fund balances of the Hardin County Clerk's operating fund and county fund in accordance with accounting principles generally accepted in the United States of America. The clerk's financial statements did not follow this format. However, the clerk's financial statements are 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.

As part of the audit process, the auditor must comment on noncompliance with laws, regulations, contracts, and grants. The auditor must also comment on material weaknesses involving internal control over financial operations and reporting.

The audit contains the following comments:

The Hardin County Clerk's fourth quarter report was not accurate for calendar year 2021: The Hardin County Clerk's fourth quarter report was not accurate based on total receipts and disbursements for calendar year 2021. When the fourth quarter report was compared to the receipts and disbursements ledgers, an adjustment had to be made to receipts totaling \$178,122 and \$270,233 for disbursements to agree to the bank account.

Due to management oversight, the ledger did not agree to the fourth quarter report. Due to the reporting error, the quarterly report did not accurately reflect all receipts and disbursements for calendar year 2021. Good accounting practices indicate that all receipts and disbursements should

be accounted for in the accurate period of collection and disbursement and agree to the ledger for each quarter.

We recommend the quarterly report reflect the total collections and disbursements per calendar year and agree to the receipts and disbursements ledger per quarter.

County Clerk's Response: This was corrected prior to the end of the audit.

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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