



Auditor of Public Accounts Allison Ball

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2023 agreed-upon procedures engagement of Henderson County Clerk Renesa Abner. 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 Henderson 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 Henderson 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 exception was identified during the AUP engagement:

- Disbursements tested agreed to invoices and cancelled checks, and were for official purposes; however, the county clerk is not in compliance with the county's fee pooling ordinance that states, "The ordinary bills of the Henderson County Sheriff's Office and Henderson County Clerk's Office shall not be paid until approved by the Court." Credit cards are handled by the fiscal court since the county clerk is fee pooling.

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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