



Auditor of Public Accounts Allison Ball

FOR IMMEDIATE RELEASE

Contact: Joy Pidgorodetska Markland
Joy.Markland@ky.gov
502.352.5216
502.209.2867

Ball Releases Audit of Lee County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2023 financial statement of Lee County Clerk Kim Noe. 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 Lee 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 county clerk's office does not have adequate segregation of duties: The county clerk's bookkeeper completes all bookkeeping functions such as posting to the ledgers, preparing the compilation of daily checkouts, preparing the daily deposits, preparing checks, preparing reports except the weekly reports for usage and license, reconciling the bank statements and preparing the financial statements. The county clerk prepares the weekly reports for usage and license. She does agree each report to the bookkeeper's ledgers but does not initial the supporting documentation. The county clerk does not have an independent individual review of reports, checks, or the disbursements ledger.

We recommend the Lee County Clerk require deputy clerks to count each other's cash drawers. Additionally, we recommend the county clerk reconcile monthly reports to the ledgers for receipts and disbursements, review the bank reconciliation and agree it to the ledgers, and review the financial statements and agree them to the ledgers and bank reconciliations. These can be documented by initialing the ledgers, monthly reports, bank reconciliations, and financial statements.

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](#).

###

The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians. Call 1-800-KY-ALERT or visit our website to report suspected waste and abuse.

