



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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**Harmon Releases Agreed-Upon Procedures Engagement of Letcher County
Clerk's Fee Account**

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of Letcher County Clerk Winston Meade. 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 Letcher County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2022 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 Letcher County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2022 through December 31, 2022.

The following exceptions were identified during the AUP engagement:

- **The selected disbursements agree to paid invoices or other supporting documentation and cancelled checks. Disbursements were for official business. The county clerk does not use a credit card. The county clerk paid one invoice late.**

County Clerk's Response: The official did not provide a response.

- **Excess fees due to the fiscal court were recalculated and there are \$4,717 additional excess fees due to the fiscal court.**

County Clerk's Response: The official did not provide a response.

- **Payroll charges are properly supported by timesheets. For the pay period tested, timesheets were not approved by a supervisor.**

County Clerk's Response: Timesheets are approved, but sometimes you miss one. Auditor did check 3 other payrolls and they were all signed.

Auditor's Reply: Controls should be in place to ensure that all timesheets are approved by a supervisor. This should be documented by a supervisor signing the timesheet.

- **The county clerk's agreements and contract payments did agree to actual payments and the services received were appropriate, for official business, and properly authorized. Liabilities requiring disclosure were not disclosed properly on the fourth quarter financial statement.**

County Clerk's Response: The official 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 agreed-upon procedures report can be found on the [auditor's website](#).

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