



Auditor of Public Accounts  
Mike Harmon

**FOR IMMEDIATE RELEASE**

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

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the 2021 agreed-upon procedures engagement of Lincoln County Clerk George O. “Sonny” Spoonamore IV. 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 Lincoln County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2021 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 Lincoln County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2021 through December 31, 2021.

The following exceptions were identified during the AUP engagement:

- **The county clerk's operating disbursements were compared to the county clerk's approved budget and the county clerk overspent his operating budget by \$10,220.**

*County Clerk's Response: Operating budget will be reviewed each quarter to be sure approved budget amendments are made and updated on the quarterly reports.*

- **Excess fees due to the fiscal court were recalculated and there are \$358 in additional excess fees due to the fiscal court.**

*County Clerk's Response: Remaining finds in fee account after excess fees of \$263,000 turned over to fiscal court are turned over in the amount of \$357.88 via check number 10100 dated April 26, 2022.*

- **Payroll charges are not properly supported by timesheets. Timesheets did not show the number of hours worked each day by each employee. A report of accumulated leave time is not maintained for each pay period.**

*County Clerk's Response: Weekly timesheets in 2022 are redesigned with days and hours worked and turned over to the bookkeeper each Monday by all employees. A ledger is kept by the bookkeeper for accumulated leave and sick time.*

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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