



Auditor of Public Accounts
Mike Harmon

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2021 agreed-upon procedures engagement of former McCracken County Clerk Julie Griggs. 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 former McCracken 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 McCracken 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 exception was identified during the AUP engagement:

- **The former county clerk's operating disbursements were compared to the former county clerk's approved budget and the former county clerk overspent her operating budget by \$7,376.**

Former County Clerk's Response: This was the result of differences in the proposed budget amount for refunds and the amount actually refunded from the delinquent property tax sale. We

ran two budget amendments through fiscal court; however, the second amendment did not pass until after January 1, 2022. We plan to budget more for refunds to prevent this from happening in the future, but should this situation arise again, we will run the budget amendment through court before the end of the year.

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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