



Auditor of Public Accounts  
Allison Ball

FOR IMMEDIATE RELEASE

Contact: Joy Pidgorodetska Markland  
[Joy.Markland@ky.gov](mailto:Joy.Markland@ky.gov)  
502.352.5216  
502.209.2867

**Ball Releases Audit of McCracken County Clerk's Fee Account**

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2023 financial statement of McCracken County Clerk Jamie Huskey. 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 McCracken 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 McCracken County Clerk's Office did not have adequate internal controls over the authorization of transactions:** Until September 2023, employees were able to void motor vehicle transactions and cash payments without obtaining a supervisor's approval. Additionally, the office did not issue itemized receipts for all transactions until September 2023. Between January and September, the software system did not feature a setting to require a supervisor's approval when an employee voided a cash payment and did not create reports to show voided cash payments.

Because the software allowed cash payments to be voided without the approval of a supervisor, an employee of the county clerk's office was able to perpetrate theft. Furthermore, because itemized receipts were not issued to customers, and because reports for voided cash payments could not be created or run by the county clerk's office, the employee was able to continually perpetrate theft undetected between January and September. The alleged theft was investigated by the Kentucky Office of the Attorney General, and the former employee pleaded guilty to the related charges.

We recommend the McCracken County Clerk continue to use the software setting that allows the county clerk to require a supervisor's approval when an employee voids a cash payment. We further recommend the software setting that requires supervisory approval to void motor vehicle transactions continue to be used. Furthermore, we recommend the county clerk continue to require itemized receipts to be issued for all transactions. We also recommend the county clerk continue to implement compensating controls such as random cash counts and review of voided transactions.

*County Clerk's Response: Since the discovery of the voided transactions in September 2023, I require all employees to scan the itemized receipt behind the customer's registration receipt and to hand the customer all receipts. Also, I have implemented once a week random cash drawer checks during the day. A log is kept showing the employees name and date in which the cash drawer was checked. All voided transactions are monitored by the supervisor.*

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.*

