



## Auditor of Public Accounts Allison Ball

**FOR IMMEDIATE RELEASE**

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### **Ball Releases Audit of Menifee County Clerk's Fee Account**

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2023 financial statement of Menifee County Clerk Krystal Chapman. 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 Menifee 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 Menifee County Clerk's Office does not have adequate segregation of duties:** All employees of the county clerk's office collect receipts. Also, the county clerk and all deputy clerks prepare daily checkout sheets, bank deposits, and post items to the receipt's ledger. The county clerk and all deputy clerks prepare and record disbursements, and the county clerk reconciles the bank account. According to the county clerk, this was caused by a limited budget which restricted the number of employees that the county clerk could delegate duties to. This increases the risk of misappropriation of assets and inaccurate financial reporting to external agencies.

We recommend the same person not perform multiple accounting functions and, if the duties cannot be segregated, then strong oversight over the employee's work should be implemented and documented.

*County Clerk's Response: We are working on compensating controls. Deputies are cross checking reports and dual signatures on all checks.*

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](#).

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