



Auditor of Public Accounts Allison Ball

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Ball Releases Agreed-Upon Procedures Engagement of Morgan County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2023 agreed-upon procedures engagement of Morgan County Clerk Randy Williams. 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 Morgan County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2023 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 Morgan County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2023 through December 31, 2023.

The following exceptions were identified during the AUP engagement:

- The county clerk's fourth quarter financial statement did not agree to the county clerk's receipts and disbursements ledgers. Receipts varied by \$7,291 and disbursements varied by \$34,100.
- The Morgan County Clerk's settlement of excess fees is on file at the Morgan County Clerk's office. Excess fees were not remitted by March 15, 2024.
- Excess fees due to the fiscal court were recalculated and there are \$79 additional excess fees due to the fiscal court.
- The county clerk's agreements and contract payments did agree to actual payments. The services received were appropriate, for official business, and properly authorized. Liabilities requiring disclosure were not disclosed properly on the fourth quarter financial statement.

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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