



Auditor of Public Accounts Allison Ball

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Contact: Joy Pidgorodetska Markland
Joy.Markland@ky.gov
502.352.5216
502.209.2867

Ball Releases Audit of Oldham County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2023 financial statement of Oldham County Clerk Amy Alvey. 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 Oldham 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 Oldham County Clerk's Office's fourth quarter report was not accurate for calendar year 2023: The Oldham County Clerk's fourth quarter report was not accurate due to delinquent tax sale refunds totaling \$893,958 reported as a negative receipt on the fourth quarter report. Due to a lack of management oversight, the delinquent tax sale refunds totaling \$893,958 were reported as a negative receipt on the fourth quarter report. However, delinquent tax sale refunds totaling \$893,958 were properly reported on the clerk's ledgers. Due to the reporting error, the quarterly report understated receipts and disbursements for calendar year 2023.

We recommend the quarterly report reflect the total collections and disbursements for delinquent tax sales and agree to the receipts and disbursements within the delinquent tax sale bank account.

County Clerk's Response: Historically, this revenue has been reported as a negative but moving forward all future quarterly reports, including 4th quarter 2024, will reflect delinquent tax sale deposits as revenue and refunds as disbursements.

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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