



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2018 agreed-upon procedures engagement of Bell County Clerk Debbie Gambrel. 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 Bell County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2018 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 Bell County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2018 through December 31, 2018.

The following exceptions were identified during the AUP engagement:

- **The clerk properly reconciled the fee account for December 31, 2018, but did not reconcile the usage account.**

County Clerk's Response: Bookkeeper reconciles usage account with the bank statement monthly. Usage account Balanced a Zero balance at the end of the year. Clerk will oversee and reconcile usage account with bookkeeper.

- **Excess fees due to fiscal court were recalculated and do not agree to the actual bank balance. There is \$8,725 additional excess fee due to fiscal court.**

County Clerk's Response: The Balance difference of \$374 was for outstanding checks. The correct additional excess fee of \$8,725 will be properly submitted to Fiscal Court.

- **Services received were appropriate, for official business and were properly authorized. Liabilities were not properly disclosed on the fourth quarter financial statement.**

County Clerk's Response: We were not aware that a Lease Agreement Report needed to be attached to our 4th quarter report. The Lease Agreement Report will be properly disclosed on our 4th quarter report in the future.

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 report can be found on the [auditor's website](#).

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