



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2018 agreed-upon procedures engagement of Campbell County Clerk Jim Luersen. 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 Campbell 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 Campbell 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 county clerk has not reconciled the 75% account to the EMARS 2550 Report. The unreconciled balance as of December 31, 2018, is \$134,557.**

County Clerk's Response: The EMARS balance for 2018 end of term in the amount of \$134,556.81 was turned over to Fiscal Court by check dated May 1, 2019.

- **The clerk should turn over \$15,318 to the fiscal court since the state repository account has been closed.**

County Clerk's Response: The balance of \$15,317.62 will be turned over to Fiscal Court. The office was waiting for completion of audit to proceed.

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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