



Auditor of Public Accounts
Mike Harmon

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2020 agreed-upon procedures engagement of Jackson County Clerk Donald R. “Duck” Moore. 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 Jackson County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2020 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 Jackson County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2020 through December 31, 2020.

The following exception was identified during the AUP engagement:

- **The county clerk did prepare 12 monthly delinquent tax reports, however in the month of December two tax bills totaling \$715 were collected for the tax period covering 1998 through 2008 and this report was not printed nor were the funds disbursed to the taxing districts.** All other delinquent tax payments were made by the 10th of the month and agreed to the monthly reports

County Clerk's Response: Our office distributed \$5,801.82 for the month of December. We will distribute the \$715 to the taxing districts.

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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