



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2020 agreed-upon procedures engagement of Lyon County Clerk Lori Duff. 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 Lyon 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 Lyon 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 exceptions were identified during the AUP engagement:

- **Receipts are not properly accounted for due to one daily checkout sheet not agreeing with the deposit ticket.**

County Clerk's Response: The daily checkout sheet showed a negative \$2.00 due to a check being written for \$2.00 too much. Deputy gave \$2.00 cash instead of writing a \$2.00 refund check. In the future, all cash back from overpayment by check will be in the form of a check, not cash back.

- **Excess fees due to the fiscal court were recalculated and there are \$19 of additional excess fees due to the fiscal court.**

County Clerk's Response: I will write a \$19.00 check to fiscal court for previous year charges paid after the first of the year.

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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