



Auditor of Public Accounts  
Mike Harmon

**FOR IMMEDIATE RELEASE**

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

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the 2019 agreed-upon procedures engagement of Monroe County Clerk Teresa Sheffield. 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 Monroe County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2019 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 Monroe County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2019 through December 31, 2019.

The following exceptions were identified during the AUP engagement:

- **The county clerk did have a settlement of excess fees; however, it was not approved by the fiscal court.**

*County Clerk's Response: The settlement and check for excess fees was presented to the fiscal court at the regular March 19, 2020 monthly meeting for approval and was approved*

*unanimously. The check cleared and was reconciled by county clerk. However the clerk of the fiscal court failed to document the procedure in the minutes.*

- **Timesheets are completed, maintained, and approved; however, timesheets did not support the hours paid in two instances.** One timesheet documented more overtime hours worked than paid. Another timesheet documented overtime hours, which were not accurately reflected by the hours recorded each day. In addition, payroll charges for three employees were paid prior to actual hours worked (ex: paid on Friday for hours worked Saturday and Sunday).

*County Clerk's Response: Employee error on timesheet, but correct amount was paid to each employee.*

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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