

**REPORT OF THE AUDIT OF THE
BOONE COUNTY
CLERK**

**For The Year Ended
December 31, 2024**



**ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Gary W. Moore, Boone County Judge/Executive
The Honorable Justin Crigler, Boone County Clerk
Members of the Boone County Fiscal Court

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying Statement of Receipts and Disbursements - Regulatory Basis of the County Clerk of Boone County, Kentucky, and the Statement of Receipts, Disbursements, and Fund Balances of the County Clerk's Operating Fund and County Fund with the State Treasurer - Regulatory Basis for the year ended December 31, 2024, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements present fairly, in all material respects, the receipts and disbursements of the Boone County Clerk and the receipts, disbursements, and fund balances of the Boone County Clerk's operating fund and county fund with the state treasurer for the year ended December 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinions on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Boone County Clerk, as of December 31, 2024, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Boone County Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



The Honorable Gary W. Moore, Boone County Judge/Executive
The Honorable Justin Crigler, Boone County Clerk
Members of the Boone County Fiscal Court

Basis for Opinion (Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the Boone County Clerk on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Boone County Clerk's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Boone County Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Boone County Clerk's ability to continue as a going concern for a reasonable period of time.

The Honorable Gary W. Moore, Boone County Judge/Executive
The Honorable Justin Crigler, Boone County Clerk
Members of the Boone County Fiscal Court

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we have identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 11, 2025, on our consideration of the Boone County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Boone County Clerk's internal control over financial reporting and compliance.

Respectfully submitted,

A handwritten signature in black ink that reads "Allison Ball". The signature is written in a cursive, flowing style.

Allison Ball
Auditor of Public Accounts
Frankfort, KY

September 11, 2025

BOONE COUNTY
JUSTIN CRIGLER, COUNTY CLERK
STATEMENT OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS

For The Year Ended December 31, 2024

Receipts

State Grant		\$	40,358
State Fees For Services			65,293
Fiscal Court			30,663
Licenses and Taxes:			
Motor Vehicle-			
Licenses and Transfers	\$	4,610,570	
Child Victim Fund		10,940	
Usage Tax		21,512,698	
Tangible Personal Property Tax		22,698,583	
Notary Fees		10,104	
Lien Release Fees		58,692	
Other-			
Marriage Licenses		32,320	
Beer and Liquor Licenses		104,371	
Deed Transfer Tax		1,387,391	
Delinquent Tax		1,893,993	
Delinquent Tax Deposits		<u>1,655,085</u>	53,974,747
Fees Collected for Services:			
Recordings-			
Deeds, Easements, and Contracts		170,204	
Real Estate Mortgages		376,975	
Chattel Mortgages and Financing Statements		349,999	
Powers of Attorney		10,929	
Affordable Housing Trust		115,620	
All Other Recordings		239,779	
Charges for Other Services-			
Candidate Filing Fees		1,300	
Copy Work		10,085	
Postage		56,504	
Storage Fees		<u>202,220</u>	1,533,615
Other:			
Refunds/Overpayments		442,965	
Miscellaneous		<u>30,012</u>	472,977

The accompanying notes are an integral part of the financial statements.

BOONE COUNTY
 JUSTIN CRIGLER, COUNTY CLERK
 STATEMENT OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For The Year Ended December 31, 2024
 (Continued)

Receipts (Continued)

Interest Earned	\$ 3,472
Total Receipts	56,121,125

Disbursements

Payments to State:

Motor Vehicle-		
Licenses and Transfers	\$ 3,329,525	
Usage Tax	20,861,501	
Tangible Personal Property Tax	7,835,796	
Licenses, Taxes, and Fees-		
Delinquent Tax	141,544	
Legal Process Tax	109,103	
Affordable Housing Trust	115,620	\$ 32,393,089

Payments to Fiscal Court:

Tangible Personal Property Tax	2,261,104	
Delinquent Tax	97,128	
Deed Transfer Tax	1,318,021	
Beer and Liquor Licenses	99,074	3,775,327

Payments to Other Districts:

Tangible Personal Property Tax	11,736,839	
Delinquent Tax	1,124,147	12,860,986

Payments to Sheriff	150,426
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Payments to County Attorney	238,960
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Other Regulatory Payments:

Delinquent Tax Deposit Refunds	1,653,278	
Other Refunds	454,738	2,108,016

Other Disbursements:

Recorded Instruments Grant	40,358
Bank Service Charges	154
Transfer of PY Funds	22,843

The accompanying notes are an integral part of the financial statements.

BOONE COUNTY
 JUSTIN CRIGLER, COUNTY CLERK
 STATEMENT OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For The Year Ended December 31, 2024
 (Continued)

Disbursements (Continued)

Miscellaneous	\$ 19,102	
Storage Fees to Fiscal Court	<u>202,220</u>	<u>\$ 284,677</u>
Total Disbursements		<u>\$ 51,811,481</u>
Net Receipts		4,309,644
Payments to State Treasurer:		
75% Operating Fund *	3,271,889	
25% County Fund	<u>1,037,698</u>	<u>4,309,587</u>
Balance Due at Completion of Audit		<u>\$ 57</u>

* Includes reimbursed expenses in the amount of \$181,608 for the audit period.
 See Note 1 of Notes to Financial Statements.

The accompanying notes are an integral part of the financial statements.

BOONE COUNTY
JUSTIN CRIGLER, COUNTY CLERK
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
FUND BALANCES OF THE COUNTY CLERK'S OPERATING FUND
AND COUNTY FUND WITH THE STATE TREASURER - REGULATORY BASIS

For The Year Ended December 31, 2024

	75% Operating Fund	25% County Fund	Totals
Fund Balance - January 1, 2024 (Restated)	\$ 621,354	\$	\$ 621,354
<u>Receipts</u>			
Fees Paid to State - Operating Funds (75%)	3,271,889		3,271,889
Fees Paid to State - County Funds (25%)		1,037,698	1,037,698
Total Funds Available	3,893,243	1,037,698	4,930,941
<u>Disbursements</u>			
Boone County Fiscal Court		1,037,698	1,037,698
Personnel Services-			
Official's Statutory Maximum	146,711		146,711
Official's Expense Allowance	3,600		3,600
Official's Training Incentive	5,153		5,153
Deputies' Salaries	1,717,989		1,717,989
Employee Benefits-			
Employer's Share Social Security	141,839		141,839
Employer's Share Retirement	373,482		373,482
Employer's Share Health Insurance	461,419		461,419
Employer's Share Life Insurance	2,716		2,716
Employer's Share Dental Insurance	25,979		25,979
Workers' Compensation	25,611		25,611
Unemployment Insurance	858		858
Contracted Services-			
Advertising	1,693		1,693
Printing and Binding	19,978		19,978
Office Equipment/Leased Equipment	42,007		42,007
Employee Training Programs	1,401		1,401
Supplies and Materials-			
Office Supplies	20,241		20,241

The accompanying notes are an integral part of the financial statements.

BOONE COUNTY
 JUSTIN CRIGLER, COUNTY CLERK
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 FUND BALANCES OF THE COUNTY CLERK'S OPERATING FUND
 AND COUNTY FUND WITH THE STATE TREASURER - REGULATORY BASIS
 For The Year Ended December 31, 2024
 (Continued)

	75% Operating Fund	25% County Fund	Totals
<u>Disbursements (Continued)</u>			
Other Charges-			
Conventions and Travel	\$ 20,532	\$	\$ 20,532
Dues and Bonds	30,863		30,863
Postage	40,166		40,166
Capital Outlay-			
Office Renovations	10,766		10,766
Total Disbursements	<u>3,093,004</u>	<u>1,037,698</u>	<u>4,130,702</u>
Fund Balance - December 31, 2024	<u>\$ 800,239</u>	<u>\$ 0</u>	<u>\$ 800,239</u>

The accompanying notes are an integral part of the financial statements.

BOONE COUNTY
NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

Note 1. Summary of Significant Accounting Policies

A. Basis of Accounting

The financial statement has been prepared on a regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Authority for the regulatory basis is found in Kentucky Revised Statutes (KRS).

The Department for Local Government (DLG) is the regulatory agency responsible for establishing minimum accounting requirements for local government entities. The commissioner of the DLG is designated as the state local finance officer. (KRS 68.001). The DLG must prescribe and maintain “a uniform system of accounting and reporting on the receipt, use and handling of all public funds, other than taxes, due and payable to the state” from local government entities. (KRS 46.010(1)). The state local finance officer supervises the administration of the county uniform budget system and accounts and financial operations and must prescribe a “uniform system of accounts for all counties and county officials.” (KRS 68.210). Under this authority, the DLG requires local governments to follow guidelines set forth in its *County Budget Preparation and State Local Finance Officer Policy Manual* (Manual) to meet the minimum required reporting for financial statement purposes.

The regulatory basis is outlined in the Manual and defines the measurement, presentation, disclosure, and recognition requirements for financial transactions when preparing regulatory basis financial statements. The Manual includes the standardized format for quarterly reporting to DLG.

Under this regulatory basis of accounting, receipts and disbursements are generally recognized when cash is received or disbursed, with the exception of accrual of the following items (not all-inclusive), at December 31:

- Interest receivable
- Collection on accounts due from others for 2024 services
- Reimbursements for 2024 activities
- Payments due to other governmental entities for December tax and fee collections
- Payroll expenditures incurred but not paid
- Payments due to vendors for goods or services provided in 2024

B. Measurement Focus and Excess Fees

A fee official in a county with a population over 70,000 has two funds with the state treasurer for the deposit of fees collected. (KRS 64.350). Seventy-five percent (75%) of the fees collected are deposited in the county clerk’s operating fund and used for his or her office expenses. (KRS 64.350). The remaining twenty-five percent (25%) of fees collected are deposited to the county fiscal court fund and paid to the fiscal courts, urban-county governments, or consolidated local governments of the respective counties quarterly, no later than April 15, July 15, October 15, and January 15. (KRS 64.350). These funds are closed at the end of each official term by paying the balances to the respective county government.

Also, fee official office revenues could be considered reimbursed expenses. All reimbursed expenses are treated as revenue in the 75 percent fund.

The fiscal court shall collect any amount due from the county clerk as determined by the audit. (KRS 64.820).

An outgoing clerk must make a final settlement with the fiscal court by March 15 immediately following the expiration of his or her term of office. (KRS 64.830).

BOONE COUNTY
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2024
 (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

C. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

D. Cash and Investments

KRS 66.480 authorizes the county clerk's office to invest in obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System and Other Post-Employment Benefits

The clerk's office has elected to participate, pursuant to KRS 78.530, in the County Employees Retirement System (CERS), which has been governed by the CERS nine-member board of trustees since April 1, 2021. The Kentucky Public Pensions Authority (KPPA) was created by KRS 61.505, effective April 1, 2021, to provide staffing and daily administrative needs for CERS and Kentucky Retirement Systems. CERS is a cost-sharing, multiple-employer, defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members. Benefit contributions, vesting requirements, and provisions are established by statute and are determined by participation date and hazardous or non-hazardous participation.

The county clerk's contribution for calendar year 2022 was \$399,761, calendar year 2023 was \$377,350, and calendar year 2024 was \$373,482. The county's contribution rate for nonhazardous employees for calendar year 2024 was 23.34% for the first six months and 19.71% for the last six months.

Other Post-Employment Benefits (OPEB)

CERS provides post-retirement health care, cost of living adjustments for all recipients of retirement benefits, and a retired member's death benefit, all determined by participation date and hazardous or non-hazardous participation.

Specific details about retiree pension and OPEB benefits can be found online at: <https://www.kyret.ky.gov/Publications>.

BOONE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2024
(Continued)

Note 2. Employee Retirement System and Other Post-Employment Benefits (Continued)

Kentucky Public Pension Authority's Annual Financial Report and Proportionate Share Audit Report

KPPA issues a publicly available annual financial report that includes financial statements and required supplementary information on CERS. Many of these annual reports are available online at <https://kyret.ky.gov>. Reports may also be obtained by writing the KPPA, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

KPPA also issues proportionate share audit reports for both total pension liability and other post-employment benefits for CERS, determined by actuarial valuation, as well as each participating county's proportionate share. Both the Schedules of Employer Allocations and Pension Amounts by Employer and the Schedules of Employer Allocations and OPEB Amounts by Employer reports and the related actuarial tables are available online at <https://kyret.ky.gov>. The complete actuarial valuation report, including all actuarial assumptions and methods, is also available on the website or can be obtained as described in the paragraph above.

Note 3. Deposits

The Boone County Clerk maintained deposits of public funds with federally insured banking institutions as required by the Manual. The Manual strongly recommends perfected pledges of securities covering all public funds except direct federal obligations and funds protected by federal insurance. In order to be perfected in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county clerk and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the county clerk's deposits may not be returned. The Boone County Clerk does not have a deposit policy for custodial credit risk, but rather follows the requirements of the Manual. As of December 31, 2024, all deposits were covered by a properly executed collateral security agreement.

Note 4. Grant

The Boone County Clerk's Office received an e-recording grant from the Kentucky Department for Local Government in the amount of \$787,549. Funds totaling \$40,358 were expended during the year. The unexpended grant balance was \$747,191, as of December 31, 2024.

Note 5. Commitments: - Lease Agreements

The Boone County Clerk's Office was committed to the following lease agreements as of December 31, 2024:

Description	Effective Date	Length of Term	Frequency of Payments	Ending Date	Amount of Payments	Balance December 31, 2024
Security Cameras	1/4/2023	60 months	Monthly	12/15/2027	\$ 877	\$ 31,572
Copier	9/15/2022	60 months	Monthly	8/31/2027	\$ 145	\$ 4,644
Copier	1/20/2022	60 months	Monthly	12/31/2026	\$ 440	\$ 10,552

BOONE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2024
(Continued)

Note 6. Imprest Cash Account

The Finance & Administration – County Fee Systems Branch authorized the Boone County Clerk to administer an Imprest Cash Fund in the amount of \$10,000. This fund is to be used for expenses, such as postage and other necessary expenses \$1,000 or less that need to be paid in less than a 10-day turn around, except travel and payroll expenses.

Note 7. 75% Operating Fund Beginning Balance Restatement

The county clerk's 75% fund balance had a beginning balance increase of \$92,293. This increase was determined to be appropriate to reflect the clerk's reconciliation of their operating fund.

As a result of this increase, the beginning fund balance of January 1, 2024, has been restated. The impact of this restatement is as follows:

	75% Operating Fund
Fund Balance - January 1, 2024	\$ 529,061
Increase	92,293
Restated Fund Balance - January 1, 2024	<u>\$ 621,354</u>

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statements Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

The Honorable Gary W. Moore, Boone County Judge/Executive
The Honorable Justin Crigler, Boone County Clerk
Members of the Boone County Fiscal Court

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky, the Statement of Receipts and Disbursements - Regulatory Basis of the County Clerk of Boone County, Kentucky, the Statement of Receipts, Disbursements, and Fund Balances of the County Clerk's Operating Fund and County Fund with the State Treasurer - Regulatory Basis for the year ended December 31, 2024, and the related notes to the financial statements, and have issued our report thereon dated September 11, 2025. The Boone County Clerk's financial statements are prepared on a regulatory basis of accounting, which demonstrates compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Boone County Clerk's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Boone County Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Boone County Clerk's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statements Performed In Accordance With *Government Auditing Standards*
(Continued)

Report on Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Boone County Clerk's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

September 11, 2025