



**Auditor of
Public Accounts
Allison Ball**

Agreed-Upon Procedures Engagement Boyle County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2024 agreed-upon procedures engagement of Boyle County Clerk Casey McCoy. 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 Boyle County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2024 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 Boyle County Clerk, on receipts and disbursements, excess fees, recordkeeping, leases, contracts, and liabilities for the period January 1, 2024 through December 31, 2024.

Finding: Of the 15 operating expenditures tested, one disbursement was to an employee for longevity pay, which is not in accordance with the fiscal court's personnel policies. In a review of the 12 monthly credit card statements, there were six instances totaling \$294 that were not for official business, including two totaling \$70 that did not have supporting invoices.

County Officials Response

County Clerk's Response: The six instances involving the office credit card were in fact for official business. In past audits the same items of purchase were never questioned. Four instances the card was used to purchase food for in office mandatory training, which means staff wasn't able to leave during lunch hours.

Auditor's Reply: The purchase of food for staff would not ordinarily be considered an allowable use of fee account funds without the existence of written policies and procedures. The county clerk did not have a written policy to address the purchase of meals for staff during mandatory training.

Finding: According to the county clerk, monthly payments are made by the fiscal court from the Storage Fund, and annual hardware payments are made from the fee accounts. However, the related liability balances were not reported on the liabilities schedule in the fourth quarter financial statement.

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 audit report can be found on the [auditor's website](#).

###



209 St. Clair Street | Frankfort, KY 40601 | 502.564.5841 | www.auditor.ky.gov
