



Auditor of Public Accounts Allison Ball

FOR IMMEDIATE RELEASE

Contact: Joy Pidgorodetska Markland
Joy.Markland@ky.gov
502.352.5216
502.209.2867

Ball Releases Audit of Fleming County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2023 financial statement of Fleming County Clerk Jarrod Fritz. State law requires the auditor to conduct annual audits of county clerks and sheriffs.

Auditing standards require the auditor's letter to communicate whether the financial statement presents fairly the receipts, disbursements, and excess fees of the Fleming County Clerk in accordance with accounting principles generally accepted in the United States of America. The clerk's financial statement did not follow this format. However, the clerk's financial statement is fairly presented in conformity with the regulatory basis of accounting, which is an acceptable reporting methodology. This reporting methodology is followed for all 120 clerk audits in Kentucky.

The audit contains the following finding:

The Fleming County Clerk's Office does not have adequate segregation of duties: A deputy clerk prepares the bank reconciliations. The deputy initials the statement when completed, but there is no documentation of review by the county clerk. The county clerk or one of two deputies prepares checks for all disbursements and posts them to the disbursement's ledger. There is no documentation that this work is reviewed. The county clerk and two deputies are the authorized check signers and only one signature is required on checks. If the county clerk does not sign the check, both deputies sign it.

We recommend the county clerk segregate duties or implement strong compensating controls to mitigate risks. If duties cannot be adequately segregated due to a limited number of staff, compensating controls are recommended. We recommend that the county clerk implement compensating controls, such as reviewing the deputy clerk's bank reconciliations for accuracy and comparing them to the ledgers and ending financial statement balances. Additionally, we suggest that either the county clerk or another deputy review the disbursements ledger postings. All reviews should be documented in writing, including details of who performed the reconciliation and review.

County Clerk's Response: The county clerk did not provide a response.

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](#).

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