Auditor of Public Accounts
Allison Ball

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

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2025 agreed-upon procedures engagement of Graves County Clerk Kim Gills. 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 Graves County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2025 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 Graves County Clerk, on receipts and disbursements, excess fees, recordkeeping, leases, contracts, and liabilities for the period January 1, 2025 through December 31, 2025.

Finding: Payroll charges were not properly supported by timesheets due to one timesheet not being approved.

County Clerk's Response: The one timesheet that was not approved was due to the employee being off the last two weeks of the month. Therefore the timesheet did not get signed.

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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