REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AGREED-UPON PROCEDURES ENGAGEMENT
OF THE
GRAVES COUNTY CLERK

For The Period
January 1, 2025 Through December 31, 2025

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SUMMARY OF PROCEDURES AND FINDINGS
AGREED-UPON PROCEDURES OF THE
GRAVES COUNTY CLERK

For The Period January 1, 2025 Through December 31, 2025

The Graves County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an Agreed-Upon Procedures (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. The summary below presents those findings for which an exception (an instance of noncompliance with the criteria) was identified during the AUP engagement.

During the AUP engagement of the Graves County Clerk, the following exception was noted:

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

Findings related to procedures for which there were no exceptions identified, and official responses to exceptions are not included in the summary above, but can be found in the full report. A copy of this report is available on the Auditor of Public Accounts' website at auditor.ky.gov.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, KY

August 24, 2026

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ALLISON BALL
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Independent Accountant's Report
On Applying Agreed-Upon Procedures

The Honorable Jesse Perry, Graves County Judge/Executive
The Honorable Kim Gills, Graves County Clerk
Members of the Graves County Fiscal Court

We have performed the procedures enumerated below, which were agreed to by the Graves County Clerk, related to the county clerk's compliance with the Department for Local Government's *County Budget Preparation and State Local Finance Officer Policy Manual* regarding the accountability for receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2025 through December 31, 2025. An agreed-upon procedures engagement involves the APA performing specific procedures that the county clerk has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. The Graves County Clerk is responsible for compliance with these requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose. The Graves County Clerk has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the county clerk's compliance with the Department for Local Government's *County Budget Preparation and State Local Finance Officer Policy Manual* regarding the accountability for receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities. The purpose of the engagement is to assist users in determining whether the county clerk complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Compliance Procedure -

Determine if the county clerk has a fourth quarter financial statement, a receipts ledger, and a disbursements ledger.

Finding -

No exceptions were found as a result of applying the procedure.

2. Procedure -

Determine that the county clerk's fourth quarter financial statement agrees to the county clerk's receipts ledger and disbursements ledger. Variances in total receipts or total disbursements that exceed 1% of gross receipts or exceed $20,000 will be reported.

Finding -

No exceptions were found as a result of applying the procedure.

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(Continued)

3. Compliance Procedure -

Compare the county clerk's operating disbursements (fourth quarter or settlement amounts) to the budget approved by fiscal court to determine if the county clerk overspent the budget. Overages that exceed 1% of gross receipts or exceed $20,000 will be reported.

Finding -

No exceptions were found as a result of applying the procedure.

4. Compliance Procedure -

Determine if the county clerk provided a settlement of excess fees to fiscal court by March 15, 2026, and determine if excess fees were remitted at that time.

Finding -

No exceptions were found as a result of applying the procedure.

5. Procedure -

Obtain a list of accounts prepared by the county clerk that are applicable to the current calendar year.

Finding -

No exceptions were found as a result of applying the procedure. The county clerk maintains fee, escrow, usage tax, and local records emergency disaster assistance grant accounts.

6. Compliance Procedure -

Determine if the county clerk reconciles all bank accounts monthly. Re-perform the bank reconciliations for all accounts as of December 31, 2025 to determine the reconciled ending balances and if bank reconciliations are accurate.

Finding -

No exceptions were found as a result of applying the procedure. The December 31, 2025 bank reconciliations were accurate. The balances of the county clerk's accounts are:

Account Name:	Reconciled Account Balance:
Fee Account	$ 0
Escrow Account	$ 2,084
Usage Tax Account	$ 0
Local Records Emergency Disaster Assistance Grant Account	$ 284,873

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(Continued)

7. Compliance Procedure -

Determine if receipts are properly accounted for by comparing batched receipts to daily check-out sheets, deposit tickets, receipts ledger, and bank statements for a randomly selected week.

Finding -

No exceptions were found as a result of applying the procedure.

8. Compliance Procedure -

Determine if the county clerk prepared 12 monthly reports for delinquent tax. Test payments to districts for one randomly selected month's delinquent tax disbursements to confirm that payments were made timely, and disbursement agreed to the monthly report.

Finding -

No exceptions were found as a result of applying the procedure.

9. Procedure -

Judgmentally select 15 operating disbursements from the county clerk's records and agree amounts paid to invoices or other supporting documentation and cancelled checks. Determine if the disbursement is for official business. Inspect all credit card statements (if any) to determine if disbursements are for official business.

Finding -

No exceptions were found as a result of applying the procedure.

10. Procedure -

Determine excess fees due to fiscal court by recalculating the difference between total receipts and total disbursements. Verify amounts paid to determine if additional excess fees are due to the fiscal court.

Finding -

Excess fees due to the fiscal court were recalculated and there are no additional excess fees due to the fiscal court.

Total Receipts	$	17,547,568
Total Disbursements		17,078,533
Excess Fees Due County for 2025		469,035
Payment to Fiscal Court		469,035
Balance Due Fiscal Court	$	0

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(Continued)

11. Compliance Procedure -

Verify the county clerk's maximum salary order for deputies was not overspent.

Finding -

No exceptions were found as a result of applying the procedure.

12. Compliance Procedure -

Determine whether payroll charges are properly supported by verifying that timesheets are completed, maintained, approved, and support hours paid by inspecting one pay period's timesheets for all employees. (Not applicable to fee pooling counties)

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.

13. Compliance Procedure -

Determine that the county clerk was paid the statutory salary as fixed by the Department for Local Government salary schedule.

Finding -

The county clerk was paid $127,114. The statutorily required salary was $127,114.

14. Procedure -

Scan lease agreements and service contracts and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized. Determine if liabilities requiring disclosure were properly disclosed on the fourth quarter financial statement.

Finding -

No exceptions were found as a result of applying the procedure.

15. Compliance Procedure -

Verify the county clerk is properly bonded for the period covered by the agreed upon procedures.

Finding -

No exceptions were found as a result of applying the procedure.

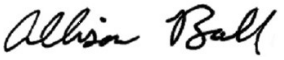
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(Continued)

We were engaged by the Graves County Clerk to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Graves County Clerk and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is to present the procedures performed and the results of those procedures and is not suitable for any other purpose. This report is intended solely for the information and use of the Graves County Clerk and the Graves County Fiscal Court, and is not intended to be and should not be used by anyone other than the specified parties.

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

August 24, 2026