



**Auditor of
Public Accounts
Allison Ball**

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

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2024 agreed-upon procedures engagement of Hancock County Clerk Trina Ogle. 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 -- 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 Hancock County Clerk, on receipts and disbursements, excess fees, recordkeeping, leases, contracts, and liabilities for the period January 1, 2024 through December 31, 2024.

Finding: The December 31, 2024 bank reconciliation for the fee account was not accurate.

The December 31, 2024 bank reconciliation for the fee account was not accurate. Year-end liabilities of \$8,037 were not included.

County Officials Response

County Clerk's Response: The three checks that are not showing up on the reconciliation report had expense dates 12/31/24 which is correct. The payment date was entered as 1/2/2025 which is also the correct date the checks were written. The 2025 date keeps the figures from printing on 2024 expense reports. All transactions for 2024, made in 2025 MUST use 12-31-24 dates even if paid in 2025. Both of the payment and expense ACH dates were entered correctly, so I cannot explain why it did not print on the report other than it may have been a computer glitch. This was an oversight that the payments were not showing on the report but all the monies were distributed in a timely manner according to KRS statutes.

Finding: Liabilities requiring disclosure were not disclosed properly on the fourth quarter financial statement.

County Officials Response

County Clerk's Response: I was not aware that a Liabilities Outstanding Report needed to be completed each quarter and submitted to DLG for my software & hardware contract with [vendor name redacted]. I have never sent this form in or been asked by DLG why they haven't received it. Had I known this form was outstanding or a requirement, I would have sent it in immediately.

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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