



**Auditor of
Public Accounts
Allison Ball**

Harrison County Clerk's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 financial statement of Harrison County Clerk Linda Barnes. 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 Harrison 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.

Finding: The Harrison County Clerk Did Not Properly Handle Delinquent Tax Sale Deposits

The county clerk did not deposit delinquent tax sale deposits in her bank account prior to the delinquent tax sale. The county clerk required third party delinquent tax purchaser to provide a blank check for the delinquent tax bills they desired to purchase. When the county clerk received these checks, she locked them in a safe until the date of the tax sale. Once the third parties purchased delinquent taxes on the date of the sale, the county clerk made out the checks for the required amounts.

Recommendations

We recommend the county clerk deposit all delinquent tax sale deposits in the bank when received to ensure compliance with relevant statutes and regulations.

County Officials Response

County Clerk's Response: This is in response to the findings on the 2024 Delinquent Tax Sale deposits, following and moving forward we will implement the recommendation of the Auditor's office to deposit all Delinquent Tax Sale Deposits in the bank when received in office.

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](https://www.auditor.ky.gov).

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