



**Auditor of
Public Accounts
Allison Ball**

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

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2024 agreed-upon procedures engagement of Henry County Clerk Shanda Archer. 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 Henry 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 Henry 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 county clerk's fourth quarter financial statement agreed to the county clerk's receipts ledger but did not agree to the disbursements ledger. Disbursements varied by \$60,826.

County Official's Response

County Clerk's Response: There was activity after the first 4th Quarter report was mailed to DLG.

Finding: The county clerk's December 31, 2024 bank reconciliations were not accurate.

The balances of the county clerk's accounts are:

Reconciled		
Account Name:	Account Balance:	
Fee Account	\$	2,636
Usage Account	\$	5,751

County Official's Response

County Clerk's Response: Two usage refunds were approved by DOR. The refunds were processed from our 24G fee account, but the money was not transferred back from the usage tax account. This will be processed and noted immediately.

Finding: Excess fees due to the fiscal court were recalculated and excess fees were overpaid to the fiscal court by \$25,804.

Total Receipts	\$ 5,020,419
Total Disbursements	<u>4,905,745</u>
Excess Fees Due County for 2024	114,674
Payments to Fiscal Court	<u>140,478</u>
Balance Due Fiscal Court	<u>\$ (25,804)</u>

County Official's Response

County Clerk's Response: There was activity after the 4th Quarter report was mailed to DLG. A corrected report was mailed to DLG, which they stated was never received. All excess fees were turned over to Henry County Fiscal Court. The Henry County Clerk's Office is not owed any monies from Henry County Fiscal Court.

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](#).

