



**Auditor of  
Public Accounts  
Allison Ball**

## **LaRue County Clerk's Fee Account Audit**

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2024 financial statements of LaRue County Clerk Rhonda Metcalf. 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 statements present fairly the receipts and disbursements of the LaRue County Clerk and the receipts, disbursements, and fund balances of the LaRue County Clerk's operating fund and county fund in accordance with accounting principles generally accepted in the United States of America. The clerk's financial statements did not follow this format. However, the clerk's financial statements are 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: Does not have adequate segregation of duties over receipts, disbursements, and reconciliations.**

The LaRue County Clerk's Office does not have adequate segregation of duties over receipts, disbursements, and reconciliations. The county clerk collects and has access to all cash; issues receipts; prepares daily checkout sheets, reports, and deposit tickets; and reconciles daily, weekly, and monthly reports. In addition, the county clerk prepares and signs checks, posts to the receipts and disbursements ledgers, reconciles the bank accounts, and prepares quarterly financial reports.

### **Recommendations**

We recommend the county clerk's office segregate duties or implement documented compensating controls to offset the lack of segregation of duties.

### **County Officials Response**

*County Clerk's Response: The official did not provide a response.*

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](#).

