



## Auditor of Public Accounts Allison Ball

**FOR IMMEDIATE RELEASE**

**Contact: Joy Pidgorodetska Markland**  
[Joy.Markland@ky.gov](mailto:Joy.Markland@ky.gov)  
**502.352.5216**  
**502.209.2867**

### **Ball Releases Audit of Former Lincoln County Clerk's Fee Account**

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2023 financial statement of Former Lincoln County Clerk George Spoonamore. 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 Former Lincoln 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.

The audit contains the following findings:

**The former county clerk has questioned costs of \$52,500 in his 2023 fee account:** One employee was allowed to use accumulated sick leave instead of working, even though the county's personnel policies did not allow it. This employee did not work but submitted timesheets for sick leave from April 24, 2023, through November 15, 2023. The timesheets submitted were also not approved by the former county clerk.

We recommend the former county clerk consult with the fiscal court and the county attorney to determine how to resolve the questionable cost and determine if repayment should be made.

**The former county clerk's office lacked adequate internal controls over payroll:** The former county clerk failed to establish appropriate internal controls over payroll processing leading to deficiencies such as unapproved timesheets being paid out, incorrect paycheck amounts, unpaid overtime, late timesheets, incorrect maintenance of sick and compensatory leave, and not withholding employee health insurance benefits. Please refer the audit on our website for a full list of deficiencies.

We recommend the clerk's office strengthen internal controls over the payroll process to ensure timesheets are accurate, signed by employees, approved by the supervisor, and processed prior to issuing checks and leave time be used correctly, and overtime be properly paid.

**The former county clerk's office lacked adequate controls over the accounting functions:** The bookkeeper was responsible for the primary functions of disbursements, reconciliations of the bank accounts, posting receipts to the ledgers, processing payments made for tax collections or other vendors, signing checks, as well as compiling the quarterly reports.

We recommend the county clerk segregate incomparable duties. If segregation of duties is not feasible due to a lack of staff, the county clerk's office could strengthen established compensating controls.

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](#).

###

*The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians. Call 1-800-KY-ALERT or visit our website to report suspected waste and abuse.*

