



**Auditor of  
Public Accounts  
Allison Ball**

# Livingston County Clerk's Fee Account Audit

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2024 financial statement of Livingston County Clerk Sonya Williams. 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 Livingston 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: Does not have adequate segregation of duties.

The Livingston County Clerk's office does not have adequate segregation of duties. The county clerk prepares monthly and quarterly reports, prepares daily checkout sheets, posts transactions to the receipts and disbursements ledgers, and performs the monthly bank reconciliations. According to the county clerk, this is due to the clerk's decision to have control over those functions of the office. A lack of segregation of duties or strong oversight increases the risk that undetected errors or fraud could occur.

## Recommendations

We recommend the Livingston County Clerk separate the duties involved in posting transactions to the receipt and disbursement ledgers, preparing monthly bank reconciliations, and preparing quarterly reports. If, due to a limited budget, this is not feasible, cross-checking procedures could be implemented and documented by the individual performing the procedure.

## County Officials Response

*County Clerk's Response: The Livingston County Clerk's Office employs a small (single digit) staff thus creating difficulty for an entirety of segregation of duties. In addition, the county houses less than 10,000 in population, creating financial difficulty to allow for the implementation of additional staff.*

*While compensating controls can always be improved upon, it is the county clerk's duty to be liable for the activity within the office. The goal is to receive and disburse county finances responsibly and continue to provide the best for Livingston County taxpayers.*

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](#).

