



**Auditor of
Public Accounts
Allison Ball**

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

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2024 agreed-upon procedures engagement of Mercer County Clerk Chris Horn. 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 Mercer 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 Mercer 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 December 31, 2024 bank reconciliations were not accurate for the usage account, web renewal account, and EFT account.

The county clerk performed monthly bank reconciliations. The December 31, 2024 bank reconciliations were accurate for the 2024 fee account, HB1 account, escrow account, and 2025 general account. The December 31, 2024 bank reconciliations were not accurate for the usage account, web renewal account, and EFT account. The balances of the county clerk's accounts are:

Account Name:	Reconciled Account Balance:
2024 Fee Account	\$ 64
HB1 Account	\$ 84,523
Usage Account	\$ 4,044
Web Renewal Account/KYELT	\$ 7,575
Escrow Account	\$ 853
EFT Account/E-Recording	\$ 1,200
2025 General Account	\$ 22

County Officials Response

Clerk's Response: We will begin in July 2025 reconciling all of our bank accounts in [software name redacted].

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](#).

###



209 St. Clair Street | Frankfort, KY 40601 | 502.564.5841 | www.auditor.ky.gov
