



**Auditor of
Public Accounts
Allison Ball**

Robertson County Clerk's Fee Account Audit

FRANKFORT, Ky. – State Auditor Allison Ball released the audit of the 2024 financial statement of Robertson County Clerk Joanie Jolly. 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 Robertson 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: The Robertson County Clerk's Office Does Not Have Adequate Segregation Of Duties

This is a repeat finding and was included in the prior year audit report as finding 2023-001. The county clerk's office lacks adequate segregation of duties over the accounting and reporting functions of the county clerk's office. The county clerk is responsible for receiving cash, preparing daily deposits, preparing and signing checks, posting to receipts and disbursements ledgers, preparing monthly bank reconciliations and also comparing the weekly, monthly, and quarterly reports to the ledgers. While the county clerk has implemented some secondary review compensating controls to offset the lack of segregation of duties, they were not found to be consistently applied or documented.

Recommendations

We recommend the county clerk strengthen internal controls by segregating duties over financial functions. If the county clerk is unable to do so, we recommend she strengthen compensating controls by having another employee consistently conduct secondary reviews that are documented with the initials of reviewer.

County Officials Response

County Clerk's Response: We are implementing procedures for all work and checks written to be reviewed by another person in the office and signed off on by 2 individuals.

Finding: The Robertson County Clerk's Fourth Quarter Report Was Materially Misstated

The fourth quarter report and year-end financial statement submitted to the Department for Local Government (DLG) contained misclassifications and omissions that when taken as an absolute value total, were material in amount.

Recommendations

We recommend the county clerk strengthen internal controls over financial reporting to ensure that all quarterly financial reports are accurate prior to submission to the DLG.

County Officials Response

County Clerk's Response: All grants will be listed on quarterly reports.

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](#).

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