



**Auditor of  
Public Accounts  
Allison Ball**

## Woodford County Clerk's Fee Account Audit

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the 2024 financial statement of Woodford County Clerk Sandra V. Jones. 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 Woodford 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: Materially misstated the fourth quarter report.**

The Woodford County Clerk's fourth quarter financial statement was materially misstated requiring adjustments and reclassifications on receipts totaling \$539,302 and disbursements totaling \$14,757.

### **Recommendations**

We recommend the Woodford County Clerk to ensure that she is complying with applicable statutes and DLG manual requirements. We recommend updating internal controls to properly monitor posting to receipts and disbursements ledger.

### **County Officials Response**

*County Clerk's Response: The statement in this finding that the Woodford County Clerk materially misstated the Fourth Quarterly Report causing adjustments and reclassifications due to the clerk not having internal control procedures over the ledger to detect or correct posting errors is addressed as follows:*

*The auditor's office gave a complete explanation to the clerk on this date that will ensure all future Fourth Quarterly Reports submitted from this office will properly reflect the financial status of this office. The findings in this audit revealed that the method of producing the Fourth Quarterly Report should always be in the "Expense" status. To be noted, although this report was run in "Payment" status, all revenue collected was accounted for accurately. However, the report being run in the "Payment" status caused undue adjustments and reclassifications of receipts and disbursements.*

*All future Fourth Quarterly Reports will be run from our accounting software in the "Expense" status to prevent submitting a report that does not coincide with the complete financial findings of that year end audit. The planned corrective action of ensuring all receipts and disbursements are posted in the proper period and in the proper line item has been implemented and will be reviewed and approved for accuracy.*

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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