



Auditor of Public Accounts
Mike Harmon

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Contact: Michael Goins
Michael.Goins@ky.gov
502.564.5841
502.209.2867

Harmon Releases Audit of Former Campbell County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Mike Harmon today released the audit of the 2014 financial statement of former Campbell County Clerk Jack Snodgrass. 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 Campbell 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.

As part of the audit process, the auditor must comment on non-compliance with laws, regulations, contracts and grants. The auditor must also comment on material weaknesses involving the internal control over financial operations and reporting.

The audit contains the following comment:

The former county clerk's ledger did not agree to quarterly reports or to daily deposits. The former county clerk's ledgers did not agree to quarterly reports or to daily deposits.

Due to a lack of controls over ledgers and reconciliations, the following issues were noted:

- The general receipts ledger did not foot and did not agree to the daily deposits;
- The daily collection report of the general accounts agreed to the deposits but did not agree to the general ledger;
- The adjusted quarterly report did not balance to cash and/or receipts ledgers; and

- The general receipts ledger by category did not agree to the total receipts column, and the amount recorded under the “deposits” column (which is the total receipts less overages and shortages) did not agree to the actual deposits per the bank.

KRS 68.210 authorizes the State Local Finance Officer to install a system of uniform accounts that sets minimum accounting requirements for handling of public funds which includes reconciling receipts to the ledger and to the bank. Further, it requires the clerk to maintain accurate books of original entry and submit an accurate quarterly financial report.

Failure to submit an accurate quarterly financial report could result in misrepresentation of financial reporting. We recommend the county clerk compare the quarterly financial report to the receipts and disbursements ledgers for accuracy and reconcile any differences.

Former County Clerk’s response: None.

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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