

**REPORT OF THE AUDIT OF THE
FORMER LINCOLN COUNTY
CLERK**

**For The Period
January 1, 2023 Through February 27, 2023**



**MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS
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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable J. Woods Adams III, Lincoln County Judge/Executive
The Honorable Nancy Jackson, Lincoln County Clerk
Members of the Lincoln County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We were engaged to audit the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the former County Clerk of Lincoln County, Kentucky, for the period January 1, 2023 through February 27, 2023, and the related notes to the financial statement.

We do not express an opinion on the accompanying financial statement of the former Lincoln County Clerk. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Opinion

Our basis for disclaiming is that we were unable to obtain required written management representations from the former Lincoln County Clerk, which results in a management-imposed scope limitation. Management is required to provide written representation to assert that they have fulfilled their responsibility for the preparation and fair presentation of the financial statements and that the information provided to the audit is complete. Due to former Lincoln County Clerk passing away, we were unable to place appropriate reliance on the information provided during the audit and, therefore, cannot reduce the risk to an acceptable level.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.



The Honorable J. Woods Adams III, Lincoln County Judge/Executive
The Honorable Nancy Jackson, Lincoln County Clerk
Members of the Lincoln County Fiscal Court

Auditor's Responsibilities for the Audit of the Financial Statement

Our responsibility is to conduct an audit of the former Lincoln County Clerk's financial statements in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Controller General of the United States and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are required to be independent of the former Lincoln County Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2023, on our consideration of the former Lincoln County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the former Lincoln County Clerk's internal control over financial reporting and compliance.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mike Harmon", with a long horizontal line extending to the right.

Mike Harmon
Auditor of Public Accounts
Frankfort, KY

September 15, 2023

LINCOLN COUNTY
GEORGE O. SPOONAMORE IV, FORMER COUNTY CLERK
FORM FOR BUDGET, CUMULATIVE QUARTERLY REPORT AND ANNUAL SETTLEMENT FOR
CALENDAR YEAR 2023

For The Period January 1, 2023 Through February 27, 2023

LF 1145 (03) Rev. 10/09

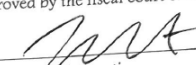
Form For Budget, Cumulative Quarterly Report and Annual Settlement For Calendar Year 2023

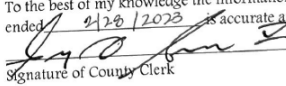
Lincoln County Clerk George O. Spoonamore IV

Part One - Summary and Reconciliation of All Accounts

| Show & Describe All Accounts | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|------------------------------------|-------------------------------------|---------------------------------------|------------------------------|------------------------------|------------------------------|
| | 20__ Fee Account Budget Estimate | 20__ Fee Account Cumulative Actual | Account (NOT FEE ACCOUNT) | Account (NOT FEE ACCOUNT) | Account (NOT FEE ACCOUNT) |
| 1. Receipts YTD | \$6,044,935.00 | \$875,973.04 | | | |
| 2. Total Disbursements YTD | \$5,968,160.00 | \$849,548.85 | | | |
| 3. Book Balance/Excess Fees | \$76,775.00 | \$26,424.19 | | | |
| 4. Bank Statement Balance | | \$47,059.95 | | | |
| 5. Plus Deposits in Transit | | (\$18,623.90) | | | |
| 6. Less Outstanding Checks | | (\$2,011.86) | | | |
| 7. Other | | | | | |
| 8. Reconciled Bank Balance | | \$26,424.19 | | | |
| 9. Accounts Receivable as of 12/31 | | | | | |
| 10. Unpaid Obligations as of 12/31 | | | | | |
| 11. Excess Fees | | | | | |

Instructions: This form is the required format for the budget and the quarterly report. BUDGET: After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. QUARTERLY REPORT: The quarterly report is cumulative. Show the status of all funds in the official's charge during calendar year to date in Part One. Line 1 Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. Show current year fee account in COLUMN 2 as calculated in Part Two of report. Line 2 Show total disbursements on a cash basis for the year to date for all accounts. Show current year fee account in COLUMN 2 as calculated in Part Three of report. Line 3 Show difference between lines 1 and 2 for all accounts. Line 4 Show bank statement balance(s) at close of quarter. Line 5 Show total deposits made prior to close of quarter that are not reflected in bank statement(s). Line 6 Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). Line 7 Show investments. Line 8 Show line 4 adjusted for lines 5, 6, and 7. Line 8 should equal line 3 for all accounts. Line 9 Complete for quarter ending 12/31. Show calculation in Part Two of report. Line 10 Complete for quarter ending 12/31. Show calculation in Part Three of report. Line 11 Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: State Local Finance Officer, 1024 Capital Center Drive, Suite 340, Frankfort, KY 40601-8204 by the 30th day following the close of each quarter. Fax # 502-573-3712 / Ph # 502-573-3710.

Approved by the fiscal court on the 9th day of May, 2023.

 County Judge/Executive Date 5-9-23

To the best of my knowledge the information reported herein for the budget/quarter ended 2/27/2023 is accurate and complete.

 Signature of County Clerk Date 5/9/2023

LINCOLN COUNTY
 GEORGE O. SPOONAMORE IV, FORMER COUNTY CLERK
 FORM FOR BUDGET, CUMULATIVE QUARTERLY REPORT AND ANNUAL SETTLEMENT FOR
 CALENDAR YEAR 2023
 For The Period January 1, 2023 Through February 27, 2023
 (Continued)

11/19/2001 Rev 110/08

| Part Two Receipts | Budget Estimate | 1/1 thru 3/31 | 4/1 thru 6/30 | 7/1 thru 9/30 | 10/1 thru 12/31 | Total YTD | Accounts Receivable 12/31 | Settlement Total |
|--------------------------------------|-----------------|---------------|---------------|---------------|-----------------|--------------|---------------------------|------------------|
| 1. Federal Grants/Reimbursements | | | | | | | | |
| 2. State Grants | | | | | | | | |
| 3. State Fees For Services | \$10,000.00 | | | | | | | |
| 4. Fiscal Court | \$282,000.00 | \$35,346.14 | | | | \$35,346.14 | | |
| 5. Revenue Supplement (< 20,000 pop) | | | | | | | | |
| 6. Licenses and Taxes | | | | | | | | |
| 7. Motor Vehicle: | | | | | | | | |
| 8. Licenses and Transfers | \$764,000.00 | \$119,570.71 | | | | \$119,570.71 | | |
| 9. Usage Tax | \$1,065,000.00 | \$174,012.88 | | | | \$174,012.88 | | |
| 10. Tangible Personal Property Tax | \$2,787,000.00 | \$437,770.00 | | | | \$437,770.00 | | |
| 11. Notary Fees | \$33,000.00 | \$5,165.00 | | | | \$5,165.00 | | |
| 12. Web Renewal | \$82,000.00 | \$34,801.02 | | | | \$34,801.02 | | |
| 13. Licenses: (describe) | | | | | | | | |
| 14. Fish and Game | \$4,600.00 | \$938.00 | | | | \$938.00 | | |
| 15. Marriage | \$7,200.00 | \$800.00 | | | | \$800.00 | | |
| 16. Occupational | | | | | | | | |
| 17. Beer & Liquor | | | | | | | | |
| 18. | | | | | | | | |
| 19. Tax Sale Deposit | \$230,000.00 | | | | | | | |
| 20. Deed Transfer Tax | \$124,000.00 | \$10,511.00 | | | | \$10,511.00 | | |
| 21. Delinquent Taxes | \$321,000.00 | \$18,491.17 | | | | \$18,491.17 | | |
| 22. Fees Collected for Services | | | | | | | | |
| 23. Recordings: | | | | | | | | |
| 24. Deeds, Easements, and Contracts | \$50,000.00 | \$6,549.00 | | | | \$6,549.00 | | |
| 25. Real Estate Mortgages | \$73,000.00 | \$7,177.00 | | | | \$7,177.00 | | |
| 26. Chattel Mortgages & Financing S | \$68,000.00 | \$9,680.00 | | | | \$9,680.00 | | |
| 27. Powers of Attorney | \$6,400.00 | \$353.00 | | | | \$353.00 | | |
| 28. All Other Recordings | \$117,000.00 | \$12,405.00 | | | | \$12,405.00 | | |
| 29. Charges for Other Services: | | | | | | | | |
| 30. Copywork | \$4,500.00 | \$894.00 | | | | \$894.00 | | |
| 31. Postage | \$1,200.00 | \$208.00 | | | | \$208.00 | | |

LINCOLN COUNTY
 GEORGE O. SPOONAMORE IV, FORMER COUNTY CLERK
 FORM FOR BUDGET, CUMULATIVE QUARTERLY REPORT AND ANNUAL SETTLEMENT FOR
 CALENDAR YEAR 2023
 For The Period January 1, 2023 Through February 27, 2023
 (Continued)

LF 1147.002 Rev. 11/07/00

| Part Two (continued) Receipts | Budget Estimate | 1/1 thru 3/31 | 4/1 thru 6/30 | 7/1 thru 9/30 | 10/1 thru 12/31 | Total YTD | Accounts Receivable 12/31 | Settlement Total |
|----------------------------------|--------------------|------------------|------------------|------------------|--------------------|--------------|------------------------------|---------------------|
| 32. Other: (describe) | \$15,000.00 | \$1,297.28 | | | | \$1,297.28 | | |
| 33. Candidate Filing Fee | | | | | | | | |
| 34. | | | | | | | | |
| 35. Interest Earned | \$35.00 | \$3.84 | | | | \$3.84 | | |
| 36. | | | | | | | | |
| 37. Total Revenues | \$6,044,935.00 | \$875,973.04 | | | | \$875,973.04 | | |
| 38. Petty Cash | | | | | | | | |
| 39. Borrowed Money | | | | | | | | |
| 40. Total Receipts | \$6,044,935.00 | \$875,973.04 | | | | \$875,973.04 | | |

Copy the figure shown on Line 40 in the Budget Estimate column to the Summary on page 1, column 1, line 1. Copy the figure shown on Line 40 in the Total YTD column to page 1, column 2, line 1. Copy the figure shown on Line 39 in the Receivable column (use for 12/31 report only) to page 1, line 9.

| Part Three Disbursements | Budget Estimate | 1/1 thru 3/31 | 4/1 thru 6/30 | 7/1 thru 9/30 | 10/1 thru 12/31 | Total YTD | 12/31 Unpaid Obligations | Settlement Total |
|---|--------------------|------------------|------------------|------------------|--------------------|--------------|-----------------------------|---------------------|
| Required Payments | | | | | | | | |
| 1. Payments to State (describe) | | | | | | | | |
| 2. Motor Vehicle: | | | | | | | | |
| 3. Licenses & Transfers | \$559,000.00 | \$87,471.21 | | | | \$87,471.21 | | |
| 4. Usage Tax | \$1,034,000.00 | \$168,676.80 | | | | \$168,676.80 | | |
| 5. Tangible Personal Prop Tax | \$1,059,000.00 | \$164,013.69 | | | | \$164,013.69 | | |
| 6. Licenses: (describe) | | | | | | | | |
| 7. Fish & Game | \$4,460.00 | \$919.50 | | | | \$919.50 | | |
| 8. Marriage Licenses | | | | | | | | |
| 9. | | | | | | | | |
| 10. Delinquent Tax | \$27,500.00 | \$1,711.59 | | | | \$1,711.59 | | |
| 11. Legal Process Tax | \$21,000.00 | \$2,955.00 | | | | \$2,955.00 | | |
| 12. KAHTF | \$28,000.00 | \$2,766.00 | | | | \$2,766.00 | | |
| 13. Payments to Fiscal Court (describe) | | | | | | | | |
| 14. Tangible Personal Property Tax | \$259,000.00 | \$41,302.17 | | | | \$41,302.17 | | |
| 15. Delinquent Tax | \$24,000.00 | \$1,589.85 | | | | \$1,589.85 | | |
| 16. Deed Transfer Tax | \$117,600.00 | \$9,985.49 | | | | \$9,985.49 | | |
| 17. Occupational Licenses | | | | | | | | |
| 18. Document Storage Fee | \$45,300.00 | \$4,720.00 | | | | \$4,720.00 | | |

LINCOLN COUNTY
 GEORGE O. SPOONAMORE IV, FORMER COUNTY CLERK
 FORM FOR BUDGET, CUMULATIVE QUARTERLY REPORT AND ANNUAL SETTLEMENT FOR
 CALENDAR YEAR 2023
 For The Period January 1, 2023 Through February 27, 2023
 (Continued)

IF 1142.008 Rev. 11/0/09

| Part Three (continued) Disbursements | Budget Estimate | 1/1 thru 3/31 | 4/1 thru 6/30 | 7/1 thru 9/30 | 10/1 thru 12/31 | Total YTD | 12/31 Unpaid Obligations | Settlement Total |
|--|--------------------|------------------|------------------|------------------|--------------------|--------------|-----------------------------|---------------------|
| 19. Fiscal Court/Tax Bill Prep | | | | | | | | |
| 20. Election Expense | \$2,000.00 | \$99.98 | | | | \$99.98 | | |
| 21. Payments to Other Districts (describe) | | | | | | | | |
| 22. Tangible Personal Property Tax | \$1,429,000.00 | \$225,421.89 | | | | \$225,421.89 | | |
| 23. Delinquent Tax | \$180,000.00 | \$10,760.52 | | | | \$10,760.52 | | |
| 24. | | | | | | | | |
| 25. Payments to Sheriff | \$25,000.00 | \$955.45 | | | | \$955.45 | | |
| 26. | | | | | | \$2,122.49 | | |
| 27. Payments to County Attorney | \$40,000.00 | \$2,122.49 | | | | \$2,122.49 | | |
| 28. Total Required Payments | \$4,854,860.00 | \$725,471.63 | \$0.00 | \$0.00 | \$0.00 | \$725,471.63 | | |
| Official Expenses | | | | | | | | |
| 29. Personal Services | | | | | | \$18,236.70 | | |
| 30. County Clerk's Gross Salary | \$106,000.00 | \$18,236.70 | | | | \$18,236.70 | | |
| 31. County Clerk's Expense Allowance | \$3,600.00 | \$600.00 | | | | \$600.00 | | |
| 32. Deputies Gross Salaries | \$351,500.00 | \$56,472.38 | | | | \$56,472.38 | | |
| 33. Part Time Gross Salaries | \$38,200.00 | \$3,048.00 | | | | \$3,048.00 | | |
| 34. Overtime Gross | | | | | | | | |
| 35. Unemployment Insurance | | | | | | | | |
| 36. Employee Benefits | | | | | | \$5,719.03 | | |
| 37. Employer's Share S.S. (7.65%) | \$39,000.00 | \$5,719.03 | | | | \$5,719.03 | | |
| 38. Employer's Share Ret. | \$176,000.00 | \$20,175.30 | | | | \$20,175.30 | | |
| 39. Employer Paid Health Insurance | \$100,000.00 | \$15,110.84 | | | | \$15,110.84 | | |
| 40. Other Payroll Disbursements | | | | | | | | |
| 41. Training Fringe Benefit (HB 810) | | | | | | | | |
| 42. Contracted Services | | | | | | | | |
| 43. Fish & Game | \$3,000.00 | | | | | | | |
| 44. Advertising | | | | | | | | |
| 45. Printing & Binding | | | | | | | | |

LINCOLN COUNTY
 GEORGE O. SPOONAMORE IV, FORMER COUNTY CLERK
 FORM FOR BUDGET, CUMULATIVE QUARTERLY REPORT AND ANNUAL SETTLEMENT FOR
 CALENDAR YEAR 2023
 For The Period January 1, 2023 Through February 27, 2023
 (Continued)

13 1512.004 Rev. 11/07/09

| Part Three (continued) Disbursements | Budget Estimate | 1/1 thru 3/31 | 4/1 thru 6/30 | 7/1 thru 9/30 | 10/1 thru 12/31 | Total YTD | 12/31 Unpaid Obligations | Settlement Total |
|---|--------------------|------------------|------------------|------------------|--------------------|--------------|-----------------------------|---------------------|
| 46. Payroll | \$3,000.00 | \$400.00 | | | | \$400.00 | | |
| 47. Computer Support | \$5,000.00 | \$0.00 | | | | | | |
| 48. Supplies & Materials (describe) | | | | | | | | |
| 49. Office Supplies | \$12,000.00 | \$908.97 | | | | \$908.97 | | |
| 50. Telecommunications | \$6,000.00 | \$541.35 | | | | \$541.35 | | |
| 51. Other Charges (describe) | | | | | | | | |
| 52. Conventions & Travel | \$2,000.00 | \$51.31 | | | | \$51.31 | | |
| 53. Dues | \$2,000.00 | | | | | | | |
| 54. Postage | \$8,000.00 | \$1,039.13 | | | | \$1,039.13 | | |
| 55. Misc. | \$10,000.00 | \$757.58 | | | | \$757.58 | | |
| 56. Refunds | \$8,000.00 | \$676.37 | | | | \$676.37 | | |
| 57. Debt Service (Borrowed money, interest, lease/purchase) | | | | | | | | |
| 58. Principal on Note | | | | | | | | |
| 59. Interest | | | | | | | | |
| 60. Computer Lease | | | | | | | | |
| 61. Capital Outlay (Outright purchases on tangible items lasting in nature) | | | | | | | | |
| 62. Office Equipment | \$10,000.00 | \$340.26 | | | | \$340.26 | | |
| 63. Vehicle | | | | | | | | |
| 64. Tax Sale Refund | \$230,000.00 | | | | | | | |
| 65. | | | | | | | | |
| 66. | | | | | | | | |
| 67. Total Official Expenses | \$5,968,160.00 | \$849,548.85 | | | | \$849,548.85 | | |
| For offices that fee pool, pay fees to county prior to December 31, or counties over 70,000 in population, show payments made on lines 68 and 69. | | | | | | | | |
| 68. Payments to County Treasurer | | | | | | | | |
| 69. Payments to State Treasurer | | | | | | | | |
| Enter total of lines 28, 67, 68 and 69 on line 70 | | | | | | | | |
| 70. Total Disbursements | \$5,968,160.00 | \$849,548.85 | | | | \$849,548.85 | | |

Copy the figure shown on Line 70 in the Budget Estimate column to the Summary on page 1, column 1, line 2. Copy the figure shown on Line 70 in the Total YTD column to page 1, column 2, line 2. Copy the figure shown on Line 70 in the Unpaid column (use for 12/31 report only) to page 1, line 10.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

The Honorable J. Woods Adams III, Lincoln County Judge/Executive
The Honorable Nancy Jackson, Lincoln County Clerk
Members of the Lincoln County Fiscal Court

We were engaged to audit, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky, the Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the former Lincoln County Clerk for the period January 1, 2023 through February 27, 2023, and the related notes to the financial statement and have issued our report thereon dated September 15, 2023. The former Lincoln County Clerk's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our report disclaims an opinion on the financial statement because we were unable to obtain written management representation.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the former Lincoln County Clerk's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the former Lincoln County Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the former Lincoln County Clerk's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*
(Continued)

Report on Compliance And Other Matters

As part of obtaining reasonable assurance about whether the former Lincoln County Clerk's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mike Harmon", with a long horizontal line extending to the right.

Mike Harmon
Auditor of Public Accounts
Frankfort, KY

September 15, 2023