



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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Harmon Releases Agreed-Upon Procedures Engagement of Monroe County Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2020 agreed-upon procedures engagement of Monroe County Clerk Teresa Sheffield. 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 Monroe County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2020 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 Monroe County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2020 through December 31, 2020.

The following exceptions were identified during the AUP engagement:

- **The county clerk's operating disbursements were compared to the county clerk's approved budget and the county clerk overspent her operating budget by \$58,136.**

County Clerk's Response: Budget should have been amended before end of yr, 2020. But was not aware that it could not be done when I made my settlement in March, 2021. The state deposited

money in wrong account. Therefore had to be a transfer of funds to correct error made by the state.

- **The selected disbursements agreed to paid invoices or other supporting documentation and cancelled checks. Disbursements were for official business. The county clerk did not pay overtime as required by KRS 337.285 to one individual to assist with elections who worked over forty hours in one week. The county clerk does not use a credit card.**

County Clerk's Response: No response.

- **The county clerk's maximum salary order for deputies was overspent by \$3,009.**

County Clerk's Response: The total for maximum salary was correct. The fiscal court approved raise after budget was presented to fiscal court and not amended before the end of yr 2020, therefore did not reflect the raise.

- **The county clerk was paid \$90,632. The statutorily required salary was \$90,562.**

County Clerk's Response: The discrepancy was a result of miscalculation/error made by the previous County Finance/Payroll Clerk. The discrepancy will be paid back.

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 agreed-upon procedures report can be found on the [auditor's website](#).

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