



Auditor of Public Accounts  
Mike Harmon

**FOR IMMEDIATE RELEASE**

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

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the 2019 agreed-upon procedures engagement of Hancock County Clerk Trina Ogle. 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 Hancock County Clerk applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2019 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 Hancock County Clerk, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2019 through December 31, 2019.

The following exception was identified during the AUP engagement:

- **The selected disbursements agree to paid invoices, other supporting documentation, and cancelled checks. Disbursements were for official business with one exception, sales tax of \$4.80 was paid.**

*County Clerk's Response: State Board of Elections informed us at the last minute that they were not providing e-poll book cases. The gun cases were the most comparable product we could find*

*to use without having to pay shipping. [Vendor name redacted] would not accept our tax exempt status but I felt like the tax was cheaper than the shipping charges.*

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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