



Auditor of Public Accounts
Adam H. Edelen

FOR IMMEDIATE RELEASE

Contact: Stephenie Hoelscher
stephenie.hoelscher@ky.gov
502.564.5841
502.209.2867

Edelen Releases Audit of Former Bell Clerk's Fee Account

FRANKFORT, Ky. – State Auditor Adam Edelen today released the audit of the 2014 financial statement of former Bell County Clerk Becky Blevins, for the period January 1, 2014 through March 28, 2014. State law requires the auditor to conduct annual audits of county clerks and sheriffs.

Recent changes in auditing standards require the auditor's letter to communicate whether the financial statement presents fairly the revenues, expenditures and excess fees of the former Bell County Clerk in accordance with generally accepted accounting principles in the United States. The report found that the financial statement of the Clerk 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 comments (details can be found in the full audit report):

- The former County Clerk should have maintained documentation sufficient to complete an audit and ensured receipts and disbursements ledgers were accurate.
- The former County Clerk's office lacked adequate segregation of duties over accounting and reporting functions for receipts, disbursements, payroll, and reconciliations.
- The former County Clerk should have maintained individual earning records and timesheets and all wages should be reported on W-2.
- The former County Clerk did not properly report or remit retirement wages to the Kentucky Retirement System.
- The former County Clerk's quarterly financial statement was materially inaccurate due to not all liabilities were included.
- The former County Clerk had \$282 in disallowed disbursements.

- The former County Clerk should have submitted the annual settlement to the Fiscal Court.
- The former County Clerk should have settled calendar year 2009 receivables and liabilities due per audit.
- The former County Clerk should have settled calendar year 2010 receivables and liabilities due per audit.
- The former County Clerk should have settled calendar year 2011 receivables and liabilities due per audit.
- The former County Clerk should have settled calendar year 2012 receivables and liabilities due per audit.

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](#).

###

The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians.

Call 1-800-KY-ALERT or visit our website to report suspected waste and abuse.



