



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

July 31, 2024

Senator Chris McDaniel, Co-Chairman
Representative Jason Petrie, Co-Chairman
Interim Joint Committee on Appropriations & Revenue

Dear Co-Chairs and Members:

This report is provided in accordance with House Bill 6 of the 2024 Regular Session, which stated in relevant part: "The Auditor of Public Accounts shall provide a listing of fee receipts for all audits and special examinations, itemized by type, agency, or unit of government, as well as billing methodology to the Interim Joint Committee on Appropriations and Revenue by August 1 of each fiscal year."

The charts on the following pages provide a listing by audit type for all audit revenues received by the Auditor of Public Accounts (APA) during the Fiscal Year ending on June 30, 2025 (FY 2025). Unlike many other agencies, my office did not receive federal funds. The billing methodology is described in more detail on page 6 of this report.

Please do not hesitate to contact my office should you have questions or require additional information regarding audit revenues or any other matters.

Sincerely,

A handwritten signature in cursive script that reads "Allison Ball".

Allison Ball
Auditor of Public Accounts

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Auditor of Public Accounts
Financial Audit Receipts
County Audits
Fiscal Year 2025

REVENUE CODE	DESCRIPTION	AGENCY RECEIPTS SUMMARY FY 2024	AUDIT COUNTS FOR COUNTY TYPES
R451	Auditing Fiscal Courts	\$ 1,819,881.61	71
R452	Auditing Sheriffs Tax Settlements	832,288.23	112
R470	Auditing County Clerk's Fee	912,384.47	101
R471	Agreed-Upon Procedures County Clerk's Fee	57,035.86	19
R472	Auditing Sheriff's Fee	799,393.80	94
R473	Agreed-Upon Procedures Sheriff's Fee	92,853.66	29
R475	Agreed-Upon Procedures County Attorneys	25,014.17	21
R476	Auditing Special Purpose Government Entities (SPGE)*	93,292.06	2
R477	Fiscal Court CPA Reviews	100,230.85	56
R479	Agreed-Upon Procedures PVAs	75,918.15	42
		\$ 4,808,292.86	547

*Includes Area Development District.

County Hourly Rate - \$65.00

**Auditor Of Public Accounts
Financial Audit Receipts
State Audits And Special Exams
Fiscal Year 2024**

REVENUE CODE	DESCRIPTION	AGENCY RECEIPTS SUMMARY FY 2024	AUDIT COUNTS FOR STATE AND SPECIAL EXAM TYPES
R438	Auditing State Agencies		
	ADD FY23 - Kentuckiana Regional ADD FY23	378.00	1
	ADDs Reviews FY 24*		13
	ADD FY24 - Barren River ADD	819.00	
	ADD FY24 - Big Sandy ADD	441.00	
	ADD FY24 - Bluegrass ADD	441.00	
	ADD FY24 - Buffalo Trace ADD	525.00	
	ADD FY24 - Cumberland Valley ADD	672.00	
	ADD FY24 - FIVCO ADD	336.00	
	ADD FY24 - Gateway ADD	399.00	
	ADD FY24 - Green River ADD	504.00	
	ADD FY24 - Kentuckiana Regional ADD	525.00	
	ADD FY24 - Lake Cumberland ADD	399.00	
	ADD FY24 - Lincoln Trail ADD	840.00	
	ADD FY24 - Pennyrile ADD	651.00	
	ADD FY24 - Purchase ADD	567.00	
	911 Services Board Audit (every 2 years) FY 23	52,500.00	1
	911 Services Board AUP - Carrier FY 23 (Providers)	63,861.00	1
	911 Services Board AUP FY 23 (PSAP-Public Safety Answering Point)	86,436.00	1
	Cabinet for Health and Family Services- Phase II FY 23	488,544.24	1
	Department of Education - Phase I & II FY 24	131,723.91	1
	Dept of Education-Desk Reviews-School & Child Nutrition-FY 23	25,620.00	1
	Dept of Education-Desk Reviews-District Support-FY 23	157,983.00	1
	Dept of Education-Desk Reviews-District Support-FY 24	156,219.00	1
	Dept of Education-Procurement Desk Reviews-Consulting 23	24,402.00	1
	Department of Military Affairs - Phase II FY 23	46,798.08	1
	Department of Parks FY 24 (ACFR Phase I)	69,820.00	1
	Department of Workforce Development - Phase II	32,091.60	1
	Education Coops 2021-OVEC	861.00	1
	Education Coops 2022-OVEC	546.00	1
	Ed CoOp FY23 - Southeast/South-Central Educational Cooperative FY23	378.00	1
	Education Coops. 2024*		8
	Ed CoOp FY24 - Central Kentucky Educational Cooperative	504.00	
	Ed CoOp FY24 - Green River Educational Cooperative	588.00	
	Ed CoOp FY24 - Kentucky Educational Development Cooperation	609.00	
	Ed CoOp FY24 - Kentucky Valley Educational Cooperative	399.00	

REVENUE CODE	DESCRIPTION	AGENCY RECEIPTS SUMMARY FY 2023	AUDIT COUNTS FOR STATE AND SPECIAL EXAM TYPES
R438	Auditing State Agencies		
	Ed CoOp FY24 - Ohio Valley Educational Cooperative	777.00	
	Ed CoOp FY24 - Northern KY Educational Cooperative	504.00	
	Ed CoOp FY24 - Southeast/South-Central Educational Cooperative	420.00	
	Ed CoOp FY24 - West KY Educational Cooperative	588.00	
	Education & Labor Cabinet - Phase I FY 24 (OUI)	122,199.00	1
	Education & Labor Cabinet - Phase II FY24	31,415.51	1
	Energy and Environment Cabinet - Uniform Guidance Federal Compliance	58,282.39	1
	Finance & Administration Cabinet - Capital Assets	43,036.28	1
	Finance- Phase II (ERAP) FY 2023	19,500.00	1
	KY Adult Education - AUP FY23	129,756.42	1
	KY Artisan Center at Berea FY 24	42,000.00	1
	KY Heritage Land Conservation Fund (EEC)-Nature Special Plate Audit FY24	8,127.00	1
	KY Horse Park FY 24	43,871.40	1
	KY Lottery Corporation FY24	66,340.50	1
	KY Reclamation Guaranty Fund (every other year) FY 24	37,380.00	1
	KY River Authority FY 24	34,986.00	1
	KY Teachers Retirement System (every 5 years)	123,831.00	1
	KY Transportation Cabinet - Phase I & II FY24	225,336.83	1
	KY Transportation Cabinet - MVR 2024	441,982.78	1
	Labor Cabinet - Phase I FY 23 (Office of Unemployment Insurance)	149,499.00	1
	Louisville Metro Monitoring FY24	2,415.00	1
	Northern Kentucky Convention Center FY23	52,898.00	1
	Northern Kentucky Convention Center FY24	43,453.33	1
	Office of State Budget Director - SLFRF- ALN 21.027 Phase II	58,053.34	1
	Tobacco Settlement FY 23 (ones listed below)		7
	*CHFS-Early Childhood Development Fund - TS - FY23	4,473.00	
	*CHFS-KY Healthcare Improvement Fund - TS - FY23	3,738.00	
	*Council on Postsecondary Education - TS - FY23	2,982.00	
	*Energy and Environment Cabinet	2,814.00	
	*Justice and Public Safety Cabinet-ODCP - TS - FY23	3,738.00	
	*Kentucky Dept of Agriculture - TS - FY23	2,919.00	
	*Office of Early Childhood Development - TS - FY23	2,877.00	
	Veterans Affairs - I Support Veterans Plate FY24	10,458.00	1
	Veterans Affairs Trust Fund - Special Plate Audit FY24	11,676.00	1

REVENUE CODE	DESCRIPTION	AGENCY RECEIPTS SUMMARY FY 2023	AUDIT COUNTS FOR STATE AND SPECIAL EXAM TYPES
R478	Special Exams		
	Camp Dick Fire Department	46,737.68	1
	City of Columbia	4,126.50	1
	Kentucky Department of Education	1,184,997.53	1
	City of Mount Washington	11,634.00	1
		\$ 4,377,204.32	70

State and Special Exam Hourly Rate - \$84.00

Billing Methodology

As directed by law, the Auditor of Public Accounts (APA) bills the governmental entity that is the subject of an audit or special examination for the cost of the services required to perform the audit or special examination. APA effectuates this directive by charging an hourly rate for services, as well as billing for auditor travel and other costs associated with the audit or examination. The most common costs, other than travel, are fees relating to a service used to obtain bank confirmations. APA hourly rates are reviewed at least annually and established to generate sufficient revenue to cover the essential costs of agency operations that are not funded by General Fund appropriations.

Pursuant to KRS 43.050(5), “Except where otherwise provided, any expenses incurred by the Auditor for audits, examinations, investigations, or reviews shall be charged to the entity that is the subject of the audit, examination, investigation, or review. The Auditor shall maintain a record of all time expenses for each audit, examination, investigation, or review.” While KRS 43.050 provides a generalized billing directive, there are other statutes that may be applicable to specific audit types. For example, KRS 43.070 provides that annual audits of the budgeted funds of fiscal courts are to be billed at one-half cost, which is implemented by billing those services at 50% of the normal rate. The legislature may also exempt certain audits from billing. For example, in House Bill 8 of the 2022 Regular Session, the legislature continued a longstanding practice of specifying that APA “receives General Fund appropriations for audits of the statewide systems of personnel and payroll, cash and investments, revenue collection, and the state accounting system,” so those corresponding audits are not billed to the audited agencies.