



**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 1 of the 2022 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 Auditor of Public Accounts (APA) during the Fiscal Year ending on June 30, 2024 (FY 2024). It is important to note that for FY 2024, billing for audit services is the only source of restricted funds for the APA. Unlike many other agencies, my office did not receive federal funds or have other restricted fund revenue streams during FY 2024. 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 2024**

<b>REVENUE CODE</b>	<b>DESCRIPTION</b>	<b>AGENCY RECEIPTS SUMMARY FY 2024</b>	<b>AUDIT COUNTS FOR COUNTY TYPES</b>
R451	Auditing Fiscal Courts	\$ 1,234,733.13	48
R452	Auditing Sheriffs Tax Settlements	880,616.92	171
R470	Auditing County Clerk's Fee	629,275.07	113
R471	Agreed-Upon Procedures County Clerk's Fee	34,570.92	25
R472	Auditing Sheriff's Fee	475,112.14	92
R473	Agreed-Upon Procedures Sheriff's Fee	54,618.94	33
R475	Agreed-Upon Procedures County Attorneys	24,505.40	13
R476	Auditing Special Purpose Government Entities (SPGE)*	109,037.51	2
R477	Fiscal Court CPA Reviews	90,300.14	64
R479	Agreed-Upon Procedures PVAs	52,867.47	25
		<b>\$ 3,585,637.64</b>	<b>586</b>

\*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
<b>R438</b>	<b>Auditing State Agencies</b>		
	ADDs Reviews FY 21 - FIVCO	\$ 924.00	1
	Bluegrass ADD FY 22	672.00	1
	ADDs Reviews FY 23*		12
	*Barren River ADD FY23	378.00	
	*Big Sandy ADD FY23	378.00	
	*Bluegrass ADD FY23	483.00	
	*Buffalo Trace ADD FY23	420.00	
	*Cumberland Valley ADD FY23	483.00	
	*FIVCO ADD FY23	336.00	
	*Gateway ADD FY23	546.00	
	*Green River ADD FY23	441.00	
	*Pennyrile ADD FY23	399.00	
	*Northern KY ADD FY23	399.00	
	*Lake Cumberland ADD FY23	420.00	
	*Kentucky River ADD FY23	399.00	
	Administrative Office of the Courts ProCard	4,956.00	1
	Adult Education AUP FY 22	101,962.86	1
	Board of Chiropractic FY 22	27,468.00	1
	Board of Nursing	13,969.32	1
	Cabinet for Health and Family Services (BHDID) ProCard	1,848.00	1
	Cabinet for Health and Family Services (DCBS) ProCard	1,617.00	1
	Cabinet for Health and Family Services (Public Health) ProCard	2,436.00	1
	CAFR - Capital Assets & Inventories FY 23	31,647.00	1
	CAFR - Capital Assets & Inventories FY 24	28,437.61	1
	CHFS Breast Cancer Awareness - Special Plate Audit FY 23	10,710.00	1
	Department of Veterans' Affairs ProCard	3,276.00	1
	Department of Agriculture- Phase II FY 23	28,725.63	1
	Department of Agriculture ProCard	3,234.00	1
	Department of Corrections ProCard	4,956.00	1
	Department of Criminal Justice Training ProCard	3,528.00	1
	Department of Education - Phase II FY 23	119,070.98	1
	Department of Military Affairs ProCard	3,108.00	1
	Department of Natural Resources ProCard	2,856.00	1
	Department of Parks FY 22	60,375.00	1
	Department of Parks FY 23 (ACFR Phase I)	54,831.00	1
	Department of Public Advocacy ProCard	3,570.00	1

REVENUE CODE	DESCRIPTION	AGENCY RECEIPTS SUMMARY FY 2023	AUDIT COUNTS FOR STATE AND SPECIAL EXAM TYPES
<b>R438</b>	<b>Auditing State Agencies</b>		
	Department of Workforce Development ProCard	\$ 2,919.00	1
	Eastern KY Convention Center FY 22	1,680.00	1
	Eastern KY Convention Center FY 23	1,407.00	1
	Education Coops. 2023*		5
	*Central Kentucky Educational Cooperative	378.00	
	*West KY Educational Cooperative	462.00	
	*Ohio Valley Educational Cooperative	546.00	
	*Northern KY Educational Cooperative	567.00	
	*Kentucky Educational Development Cooperation	399.00	
	Education Desk Reviews Child Nutrition-Consulting FY 22	23,142.00	1
	Education Desk Reviews District Support-Consulting FY 22	134,064.00	1
	Education Procurement Desk Reviews-Consulting 22	105,609.00	1
	Fish and Wildlife - Statutory Audit 2022	42,105.00	1
	Fish and Wildlife - Statutory Audit 2023	40,089.00	1
	KY Artisan Center at Berea FY 23	35,840.00	1
	KY Department of Education ProCard	2,898.00	1
	KY Heritage Land Conservation Fund - Special Plate Audit FY23	6,531.00	1
	KY Horse Park FY 23	51,450.00	1
	KY Lottery FY23	65,850.00	1
	KY Public Pension Authority (KY Retirement Systems - every 5 yrs.)	214,821.20	1
	KY Retirement Proportionate Share Audit (every 5 years; previous KRS)	19,425.00	1
	KY River Authority FY 23	23,856.00	1
	KY State Police ProCard	4,500.00	1
	KY Transportation Cabinet - Phase I & II FY23	218,667.12	1
	KY Transportation Cabinet ProCard	10,920.00	1
	Lease Law (performed every 2 years)	28,500.00	1
	Louisville Metro Monitoring FY23	2,058.00	1
	MVR 2023	429,802.76	1
	Northern Kentucky Convention Center FY22	31,429.08	1
	Office of State Budget Director-Coronavirus Relief Fund-Phase II FY 23	64,614.47	1
	Tobacco Settlement FY 22	5,649.00	2
	Unified Prosecutorial System ProCard	2,436.00	1
	Veterans Affairs - I Support Veterans Plate FY23	10,164.00	1
	Veterans Affairs Trust Fund - Special Plate Audit FY23	10,164.00	1

REVENUE CODE	DESCRIPTION	AGENCY RECEIPTS SUMMARY FY 2023	AUDIT COUNTS FOR STATE AND SPECIAL EXAM TYPES
<b>R478</b>	<b>Special Exams</b>		
	Kentucky State University	\$ 60,526.00	1
	SBE	6,720.00	1
	KCTCS	67,576.68	1
	City of Paintsville	1,176.00	1
	KY Public Protection Cabinet	54,096.00	1
		<b>\$ 2,302,297.71</b>	<b>74</b>

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. Similarly, House Bill 1 of the 2022 Regular Session moved sheriff and clerk billing to 50% of cost, while simultaneously providing general fund replacement funding for that lost restricted fund revenue.