



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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**Harmon Releases Agreed-Upon Procedures Engagement of Allen County
Attorney's Office**

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of Allen County Attorney Hallye Arterburn.

Over the past year, APA worked with the Kentucky County Attorneys Association to develop the AUP pilot program and sought volunteers among county attorneys to participate in the initial review.

The Allen County Attorney volunteered to obtain an AUP engagement for Fiscal Year 2022 from the Auditor of Public Accounts. AUP reports present the procedures performed and the results of those procedures, called findings. Auditors performed the procedures, which were agreed to by the Allen County Attorney, for the period July 1, 2021 through June 30, 2022.

The following exceptions were identified during the AUP engagement:

- **Disbursements agreed to invoices tested or other supporting documentation and bank information except the county attorney did not have supporting documentation of payments for janitorial services. While performing this procedure, it was found the county attorney paid \$1,800 to an employee for janitorial services that was not reported on a W-2 or 1099.**

County Attorney's Response: The official did not provide a response.

- **Lease agreements and contracts were for official business, properly authorized, and payments agreed to rental or lease agreements except for two exceptions. One payment was paid in error for the planning commission and one payment paid late charges of \$10.**

County Attorney's Response: The official did not provide a response.

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

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