



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of former Bell County Attorney Neil Ward.

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 former Bell 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 former Bell County Attorney, for the period July 1, 2021 through June 30, 2022.

The following exceptions were identified during the AUP engagement:

- **Operating disbursements from the former county attorney's records agree to invoices or other supporting documentation and bank information. Disbursements were for official operating expenses and in accordance with applicable statutes with exception of three disbursements totaling \$750. In addition, three employees were paid twice for the same hours totaling \$4,206. The former county attorney's office did not have a credit card. The former county attorney should reimburse his official account \$4,956 for unallowable disbursements.**

Former County Attorney's Response: Agree.

- **The former county attorney did not have any non-exempt employees. Three employees were paid twice for the same hours.**

Former County Attorney's Response: Agree.

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

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