



Auditor of Public Accounts  
Mike Harmon

**FOR IMMEDIATE RELEASE**

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

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of Boyle County Attorney Christopher K. Herron.

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

The following exceptions were identified during the AUP engagement:

- **All fiscal court payments to the county attorney were confirmed and traced to the official bank statement. However, the official did not maintain a receipts ledger.**

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

- **All traffic safety receipts from third party vendors who collect traffic safety program fees were confirmed and traced to the bank statements. However, the official did not maintain a receipts ledger.**

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

- **All delinquent tax receipts from the county clerk were confirmed and traced to the bank statements. However, the official did not maintain a receipts ledger.**

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

- **Five random deposits were chosen and the receipts per deposit tickets were agreed to the bank statements. However, the official did not maintain a receipts ledger.**

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

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

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