



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of Clay County Attorney Joe White.

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

The following exceptions were identified during the AUP engagement:

- **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 for traffic safety program receipts.**

County Attorney's Response: This office, in part to ensure that our procedures were up to date, volunteered to obtain an AUP engagement and be included in the AUP pilot program's initial review by the APA. As this account is not utilized for any type of spending at this time and all deposits that go into that account are from the same vendor, a separate receipts ledger has never been set up. Monitoring of the account has been by review of the bank statements. In light of this finding, we have updated our procedure by establishing a receipts ledger.

- **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 for traffic safety program receipts.**

County Attorney's Response: This finding is essentially the same as #5 and applies to the same account. This office, in part to ensure that our procedures were up to date, volunteered to obtain an AUP engagement and be included in the AUP pilot program's initial review by the APA. As this account is not utilized for any type of spending at this time and all deposits that go into that account are from the same vendor, a separate receipts ledger has never been set up. Monitoring of the account has been by review of the bank statements. In light of this finding, we have updated our procedure by establishing a receipts ledger.

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

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