



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of former Crittenden County Attorney Rebecca Johnson.

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

The following exceptions were identified during the AUP engagement:

- **All payments made by the county clerk for delinquent tax payments to the former county attorney were confirmed. However, the former county attorney did not maintain a receipts ledger. Receipts were traced to a check register and the bank statements.**

Former County Attorney's Response: The former county attorney did not provide a response.

- **The former county attorney did not maintain a receipts ledger. Total receipts per the deposit tickets agreed to amounts posted on a check register. Total receipts per the deposit tickets agreed to deposits on bank statements.**

Former County Attorney's Response: The former county attorney did not provide a response.

- **Disbursements agreed to canceled checks, supporting documentation, and were for official business. However, a disbursements ledger was not maintained. Items were traced to the check register.**

Former County Attorney's Response: The former county attorney did not provide a response.

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

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