



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of former Gallatin County Attorney John G. Wright.

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 Gallatin 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 Gallatin 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 agreed to invoices, other supporting documentation, and bank information. Disbursements were for official operating expenses and in accordance with applicable statutes. The county attorney's office did not have a credit card. However, the former county attorney did not have proper supporting documentation for one disbursement for \$30.**

Former County Attorney's Response: Disappointed in we had taken steps to deal with this requirement. Perfection was the goal.

- **County attorney employees are classified as exempt or non-exempt for the purpose of Kentucky wage and hour laws. Timesheets are completed, maintained, approved, and**

support hours worked. One exception was noted, the former county attorney did not maintain proper timesheets for one employee.

Former County Attorney's Response: We did submit the payroll certifications as required by PAC who actually handled the money and wrote the checks. Did not know this was inadequate with this audit. This was the process used during the 20 years in office and not noted as a problem in an earlier audit.

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

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