



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of Garrard County Attorney Mark Metcalf.

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

The following exceptions were identified during the AUP engagement:

- **The county attorney did not remit excess cold check fees to the fiscal court at year end.**

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

- **The county attorney did not have proper supporting documentation for four disbursements.**

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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