



Auditor of Public Accounts  
Mike Harmon

**FOR IMMEDIATE RELEASE**

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

**FRANKFORT, Ky.** – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of Lewis County Attorney Benjamin L. Harrison.

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

The following exception was identified during the AUP engagement:

- **A list of county attorney employees, and their employee classification as exempt or non-exempt for the purpose of Kentucky wage and hour laws was obtained. For employees covered by KRS 337.320 requiring an employer to maintain a time record, there was one exception where an employee did not prepare timesheets. There were no bonuses paid.**

*County Attorney's Response: Beginning on April 1, 2023, employees covered by KRS 337.320 will be required to keep meticulous time records through an electron time card machine.*

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

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