



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of Lincoln County Attorney Daryl Day.

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

The following exceptions were identified during the AUP engagement:

- **All delinquent tax receipts from the county clerk were confirmed and traced to the bank statements. However, the county attorney did not maintain a receipts ledger for the delinquent tax account.**

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

- **Total receipts per deposit tickets agreed to the county attorney's bank statement, but the county attorney only maintained a receipts and disbursements ledger for the cold check fees account. No ledgers were maintained for the delinquent tax account, child support enforcement account, traffic diversion account, or delinquent tax payment escrow account.**

County Attorney's Response: Ledgers are now being maintained for the accounts.

- **Timesheets were completed, maintained, and support hours paid for all non-exempt employees. However, approval was not documented on all timesheets. The county attorney did not pay any bonuses to employees.**

County Attorney's Response: County Attorney will sign all time sheets.

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

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