



Auditor of Public Accounts
Allison Ball

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**Ball Releases Agreed-Upon Procedures Engagement of
Mercer County Attorney's Office**

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2023 agreed-upon procedures engagement of Mercer County Attorney Ted Dean.

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 Mercer County Attorney volunteered to obtain an AUP engagement for Fiscal Year 2023 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 Mercer County Attorney, for the period July 1, 2022 through June 30, 2023.

The following exceptions was identified during the AUP engagement:

- All fiscal court payments to the county attorney were confirmed and traced to the official bank statement. However, the official did not maintain a receipts ledger.
- All traffic safety receipts from third party vendors who collect traffic safety program fees were confirmed and traced to the bank statements. However, the official did not maintain a receipts ledger.
- All delinquent tax receipts from the county clerk were confirmed and traced to the bank statements. However, the official did not maintain a receipts ledger.
- Five (5) random deposits were chosen and the receipts per deposit tickets were agreed to the bank statements. However, the official did not maintain a receipts ledger.

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

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