



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of former Shelby County Attorney Hart Megibben.

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

The following exceptions were identified during the AUP engagement:

- **Deposits tested agree to the deposit tickets, former county attorney's receipts ledger, and bank statements. Law Library deposits were not recorded on a receipts ledger.**

Former County Attorney's Response: Per KRS 172.200(1) the county attorney along with two other members of the county's bar are the trustees of the county law library. Per 172.200(5), the trustees designate one "of their number as treasurer and he shall be accountable for the receipt, deposit, and disbursement of all sums received for the operation the county law library. While the Shelby County Attorney issues checks and pays bills from the law library account and makes deposits thereto, historically attorney [name redacted] who serves as one of the trustees has served as treasurer and, per statute, has filed an annual report with the circuit judge "showing all sums received by him, together with the court from which they were received, and an itemized statement of all expenditures made by him. Nevertheless, from this point forward, the Shelby County

Attorney's office will obtain and keep a copy of the law library deposits and record them on a receipts ledger.

- **Law Library disbursements were not recorded on a disbursement ledger.**

Former County Attorney's Response: The law library records are maintained by the duly designated treasurer of the county law library per statute and funds in the law library account cannot be expended for county attorney operating expenses. The Shelby County Attorney is not presently the treasurer of the Shelby County Law Library as noted in the response to procedure #7 above.

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

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