



Auditor of Public Accounts
Allison Ball

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

FRANKFORT, Ky. – State Auditor Allison Ball today released the 2023 agreed-upon procedures engagement of Washington County Attorney Bill Robinson.

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 Washington 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 Washington County Attorney, for the period July 1, 2022 through June 30, 2023.

The following exception was identified during the AUP engagement:

- Confirmed all payments made by the fiscal court to the county attorney's office. Traced the fiscal court payments from the fiscal court confirmation to the county attorney's official bank statement; however, not all payments were traced to the receipt ledger due to the county attorney recording some fiscal court receipts in expense categories in the ledgers.
- Agreed total receipts per deposit tickets to the county attorney's bank statement; however, could not agree all receipts because one receipt was recorded in an expense category in the ledgers.
- Selected 30 operating disbursements from the county attorney's records and agreed amounts paid to invoices or other supporting documentation and bank information. All operating disbursements were for official operating expenses except for one invoice for \$53 which was for flowers.

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

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