



Auditor of Public Accounts
Mike Harmon

FOR IMMEDIATE RELEASE

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

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of Wayne County Attorney Thomas G. Simmons.

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

The following exceptions were identified during the AUP engagement:

- **Confirmed traffic safety receipts from third party vendors were traced to the bank statements. However, the official did not maintain a receipts ledger.**

County Attorney's Response: New program has been purchased to maintain a ledger for this account, rather than just having bank account records for the account.

- **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.**

County Attorney's Response: New program has been purchased to maintain a ledger for this account, rather than just having bank account records for the account.

- **The county attorney did not maintain a receipts ledger or retain copies of the deposit tickets.**

County Attorney's Response: New program has been purchased to maintain a ledger for this account, rather than just having bank account records for the account.

- **Operating disbursements tested agreed to supporting documentation and were for official operating expenses. However, the county attorney did not maintain a disbursements ledger.**

County Attorney's Response: New program has been purchased to maintain a ledger for this account, rather than just having bank account records for the account.

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

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