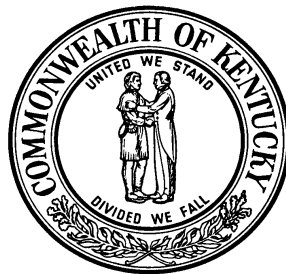


**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AGREED-UPON PROCEDURES ENGAGEMENT
OF THE
BULLITT COUNTY ATTORNEY**

**For The Period
July 1, 2022 Through June 30, 2023**



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SUMMARY OF PROCEDURES AND FINDINGS

**AGREED-UPON PROCEDURES OF THE
BULLITT COUNTY ATTORNEY**

For The Period July 1, 2022 Through June 30, 2023

The Bullitt County Attorney received an Agreed-Upon Procedures (AUP) engagement for the period July 1, 2022 through June 30, 2023. AUP reports present the procedures performed and the results of those procedures, called findings. The summary below presents those findings for which an exception (an instance of noncompliance with the criteria) was identified during the AUP engagement.

During the AUP engagement of the Bullitt County Attorney, the following exceptions were noted:

- Confirmed all delinquent tax receipts were received from the county clerk and traced them to the county attorney's receipts ledger and bank statement, except for one (1) payment that was received and deposited by the sheriff's office in error.
- Selected five (5) random deposits and agreed the total receipts per deposit tickets to the county attorney's receipt ledger and bank statements for each deposit, except for one (1) deposit that was entered into the ledger with an incorrect date.
- Eight (8) disbursements from the former official were missing backups, one (1) disbursement from the former official was not for official business but was a loan to an employee that was paid back, and the current official paid sales tax on two (2) disbursements.
- The county attorney filed an annual settlement with the Prosecutors Advisory Council, but it was not within the sixty days of the close of the fiscal year as required by KRS 69.370.
- The former county attorney did not file the correct reports as required by KRS 69.370(2) with the fiscal court upon vacating office.

Findings related to procedures for which there were no exceptions identified, and official responses to exceptions are not included in the summary above but can be found in the full report. A copy of this report is available on the Auditor of Public Accounts' website at auditor.ky.gov.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, KY

April 4, 2024



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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Accountant's Report
On Applying Agreed-Upon Procedures

The Honorable Jerry Summers, Bullitt County Judge/Executive
The Honorable Tammy Baker, Bullitt County Attorney
Members of the Bullitt County Fiscal Court

We have performed the procedures enumerated below related to the Bullitt County Attorney's compliance with applicable sections of the Kentucky Revised Statutes (KRS), Kentucky Administrative Regulations (KAR), and *the Generally Accepted Standards for Funds of County Attorney Offices* during the period July 1, 2022 through June 30, 2023.

An agreed-upon procedures engagement involves the APA performing specific procedures that the county attorney has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. The Bullitt County Attorney is responsible for compliance with these requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The Bullitt County Attorney has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the county attorney's compliance with applicable sections of the KRS, KAR, and the *Generally Accepted Standards for Funds of County Attorney Offices*. The purpose of the engagement is to assist users in determining whether the county attorney complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and findings are as follows:

1. Procedure -

Obtain a list of bank accounts maintained by the county attorney that are applicable for the fiscal year.

Finding -

No exceptions were found as a result of applying the procedure. The county attorney maintains child support, child support escrow, cold check commission, cold check escrow, tax commission, tax escrow, payroll, and CATS accounts.



The Honorable Jerry Summers, Bullitt County Judge/Executive
The Honorable Tammy Baker, Bullitt County Attorney
Members of the Bullitt County Fiscal Court
(Continued)

2. Procedure -

Determine if the county attorney has a petty cash or a change fund and document the amount of the county attorney's petty cash and change fund.

Finding -

The county attorney does not have a petty cash or a change fund.

3. Procedure -

Confirm all payments made by the fiscal court to the county attorney's office. Trace the fiscal court payments from the fiscal court confirmation to the county attorney's receipts ledger and official bank account.

Finding -

No exceptions were found as a result of applying the procedure.

4. Procedure -

Determine if the county attorney collects cold check fees, delinquent taxes, and traffic safety program receipts.

Finding -

The county attorney collects cold check fees, delinquent taxes, and traffic safety program receipts.

5. Procedure -

Confirm all traffic safety receipts from third party vendors who collect traffic safety program fees and trace to the county attorney's receipts ledger and bank statements.

Finding -

No exceptions were found as a result of applying the procedure.

6. Procedure -

Confirm all delinquent tax receipts received from the county clerk and trace to the county attorney's receipts ledger and bank statements.

Finding -

Confirmed all delinquent tax receipts were received from the county clerk and traced them to the county attorney's receipts ledger and bank statement, except for one payment that was received and deposited by the sheriff's office in error.

County Attorney's Response: The check in question was delivered to the Sheriff's Office and deposited. We did not know the check ever existed until the Auditor found it. We anticipate reimbursement from the Fiscal Court on April 16.

The Honorable Jerry Summers, Bullitt County Judge/Executive
The Honorable Tammy Baker, Bullitt County Attorney
Members of the Bullitt County Fiscal Court
(Continued)

7. Procedure -

Select five (5) random deposits and agree total receipts per deposit tickets to the county attorney's receipts ledger and bank statement for each deposit made.

Finding -

Selected five (5) random deposits and agreed the total receipts per deposit tickets to the county attorney's receipt ledger and bank statements for each deposit, except for one deposit that was entered into the ledger with an incorrect date.

8. Compliance Procedure -

Determine if the county attorney received any KRS Chapter 218A asset forfeiture funds, then determine whether these funds were submitted to the Prosecutor's Advisory Council (PAC) in accordance with 40 KAR 4:010. Obtain operating expense documentation and determine if the use of these funds was for a law enforcement purpose.

Finding -

No exceptions were found as a result of applying the procedure.

9. Compliance Procedure -

Judgmentally select 30 operating disbursements from the county attorney's records and agree amounts paid to invoices or other supporting documentation and bank information. Determine if the disbursement is for official operating expenses and in accordance with KRS 514.040(5), KRS 134.545, and KRS 186.574(6)(c)1. Inspect all credit card statements (if any) to determine if disbursements are for official business.

Finding -

Eight (8) disbursements from the former official were missing backups, one (1) disbursement from the former official was not for official business but was a loan to an employee that was paid back, and the current official paid sales tax on two (2) disbursements.

County Attorney's Response: Upon learning that we were paying sales tax erroneously, we immediately alerted all vendors of our tax exempt status.

10. Procedure -

Compare lease agreements, rental agreements, and service contracts to actual payments. Determine if services were for official business and properly authorized.

Finding -

No exceptions were found as a result of applying the procedure.

The Honorable Jerry Summers, Bullitt County Judge/Executive
The Honorable Tammy Baker, Bullitt County Attorney
Members of the Bullitt County Fiscal Court
(Continued)

11. Compliance Procedure -

Inspect the county attorney's annual salary statement to determine if the total exceeded the maximum total allowable annual compensation as calculated by DLG. If the county attorney receives compensation for administering the child support enforcement program, determine whether the county attorney was compensated at the hourly rate stated in the child support enforcement contract.

Finding -

No exceptions were found as a result of applying the procedure.

12. Compliance Procedure -

Obtain a list of county attorney employees, and their employee classification as exempt or non-exempt for the purpose of Kentucky wage and hour laws. For employees covered by KRS 337.320 requiring an employer to maintain a time record, determine over two pay periods whether such records are completed, maintained, approved, and support hours paid. For all employees, determine if any bonuses were paid.

Finding -

No exceptions were found as a result of applying the procedure.

13. Compliance Procedure -

Determine if the county attorney filed an annual settlement with the Prosecutors Advisory Council within sixty (60) days of the close of the fiscal year. (KRS 69.370)

Finding -

The county attorney filed an annual settlement with the Prosecutors Advisory Council, but it was not within the sixty days of the close of the fiscal year as required by KRS 69.370.

County Attorney's Response: I received an email from the Kentucky County Attorney's Association stating that we had until the end of August to file the report. My report was filed Aug. 31.

14. Compliance Procedure -

If the County Attorney vacated office, determine if the county attorney filed with the fiscal court in accordance with KRS 69.370 (2) a statement accounting for all funds received, disbursed, or held by the county attorney in his or her official capacity during his or her term of office, including the transfer of remaining funds to the successor in office as required, if applicable.

Finding -

The former county attorney did not file the correct reports as required by KRS 69.370 (2) with the fiscal court upon vacating office.

The Honorable Jerry Summers, Bullitt County Judge/Executive
The Honorable Tammy Baker, Bullitt County Attorney
Members of the Bullitt County Fiscal Court
(Continued)

We were engaged by the Bullitt County Attorney to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Bullitt County Attorney and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is to present the procedures performed and the results of those procedures and is not intended for any other purpose. This report is intended solely for the information and use of the Bullitt County Attorney and the Bullitt County Fiscal Court and is not intended to be and should not be used by anyone other than the specified parties.

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

April 4, 2024