



Auditor of Public Accounts  
Mike Harmon

**FOR IMMEDIATE RELEASE**

**Contact: Michael Goins**  
[Michael.Goins@ky.gov](mailto:Michael.Goins@ky.gov)  
**502.564.5841**  
**502.209.2867**

**Auditor Mike Harmon's Administration Gets Highest Rating  
from External Peer Review for Third Consecutive Time**

*APA receives pass rating from National State Auditors Association*

**FRANKFORT, Ky. (July 25, 2022)** – For the third consecutive time, Kentucky Auditor Mike Harmon's office received the highest rating possible from the National State Auditors Association (NSAA) following a peer review by auditors as part of NSAA's peer review program. It is the third time Auditor Harmon's administration has received a rating of "pass" from NSAA. Auditor Harmon's office received the same rating in Fiscal Years 2016 and 2019. The peer review completed this past week was for Fiscal Year 2022.

"When I'm out speaking to Kentuckians across the Commonwealth, I'm often asked who audits the auditors. Thanks to the NSAA's peer review program, my office is audited by colleagues from other states. And I'm proud to say we have received the highest possible rating for the third consecutive time," said Auditor Harmon. "It is a testament to the great staff we have, and their commitment to their work in following the data. I often say that government should be efficient, effective, and ethical, and taxpayers should feel confident our office is setting the example for state and local government."

The Office of the Auditor of Public Accounts for Kentucky (APA) receives a peer review once every three years, as required by government auditing standards. A peer review provides an independent assessment of whether the audit organization has an adequately designed internal quality control system, and if they are compliant with that system. The peer review system for state audit organizations was started by NSAA in 1985.

In the opinion letter from the peer review group, they state "...the system of quality control of the Kentucky Auditor of Public Accounts in effect for the period July 1, 2021, through June 30, 2022, has been suitably designed and was complied with during the period to provide the audit

organization with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.”

The full NSAA peer review report for Auditor Harmon’s office can be viewed on the [auditor’s website](#).

###



[www.auditor.ky.gov](http://www.auditor.ky.gov)

*The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians.*

*Call 1-800-KY-ALERT or visit our website to report suspected waste and abuse.*