



# Auditor of Public Accounts

## Application for Agreed-Upon Procedures Engagement under KRS 43.070 (1)(c)

Official's Name: \_\_\_\_\_

County: \_\_\_\_\_

Office:      County Clerk      Sherriff

Audit period subject to audit: \_\_\_\_\_

1. Did you have any audit findings reported in your most recent full financial statement audit report?

Yes    No     Last Full Financial Statement Audit: \_\_\_\_\_

2. Are you serving in office for the first time and is this the first audit period after election or are you assuming the office after experiencing a break in sequential service in this position?

Yes    No     Dates of service in current office: \_\_\_\_\_

3. Are you required to have a financial audit under the Single Audit Act (\$750,000 in federal expenditures), or provisions of any other law, grant, or debt agreement?

Yes    No

4. Has there been any change in key accounting/bookkeeping personnel in your office?

Yes    No     Explain: \_\_\_\_\_

5. Are you aware of any theft or fraud in your office?

Yes    No     Explain: \_\_\_\_\_

I am applying to have an agreed-upon procedures engagement for the year subject to audit, instead of a full financial statement audit. I recognize I am responsible for meeting all financial reporting requirements of my office and believe this AUP is sufficient in the audit year being requested. I acknowledge the Auditor of Public Accounts has full discretion in the approval of this application and if approved I will agree to the specific procedures for the agreed-upon procedures engagement. Also, the AUP may be converted to a full financial statement audit if the AUP in progress will not provide sufficient oversight. The above information is true and correct to the best of my knowledge. The performance of an AUP does not alleviate any other financial reporting requirements, such as submission of quarterly reports, annual settlement, etc.

Official's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Submit the Application Via Mail To:

Auditor of Public Accounts, Attention: James Royse,  
209 St. Clair Street,  
Frankfort, KY 40601  
or via email at [James.Royse@ky.gov](mailto:James.Royse@ky.gov)