



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

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

Official's Name: _____

County: _____

Office: County Clerk Sheriff

Audit period subject to audit _____

1. Did you have any audit comments or findings reported in your most recent audit report?
 Yes No Last 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, 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: _____

