

**Technical Audit Bulletin
Commonwealth of Kentucky
Office of the Attorney General
Prosecutors Advisory Council**

**Generally Accepted Standards of Use
for Fee Accounts by County Attorneys**

Introduction

Any fees or money paid to the office of the County Attorney pursuant to the provisions of KRS 134.545 et al and KRS 514.040 (5) shall be used only for the payment of the “operating expenses” of the County Attorney’s Office.

General Definitions of County Attorney Office Operating Expenses

1. The County Attorney Office “operating expenses” refers to actual and necessary expenses incident to the proper conduct of the total duties of the Office of the County Attorney (OAG 73-349).
2. The County Attorney’s “operating expenses” are not intended to be restrictively and narrowly integrated only with the expenses inherent in tax collection work of the County Attorney (OAG 78-349).
3. The money paid to the County Attorney pursuant to the theft by deception (cold check) fees shall be used for the payment of County Attorney office “operating expenses” (KRS 514.040(5)).
4. Fees paid to the County Attorney office for the collection of delinquent taxes may be spent for any official expense of the County Attorney’s office arising out the proper conduct of that office (including both criminal and civil duties). The term “proper conduct of office” includes all activities or services which are practical and necessary in conducting the business affairs of an office. The expenses must be reasonably calculated to offer some benefit to the public and not predominantly personal to the County Attorney (OAG 85-17).

5. Fees may be used for any purpose reasonably designed to carry out the statutory duties of the County Attorney office and/or reasonably calculated to improve the efficiency of the office (OAG 80-257).

6. When a County Attorney receives commissions for the collection of delinquent taxes after he left the office of the County Attorney, such commissions shall be delivered to the incumbent County Attorney for expenditures in the manner and for the purposes set out herein (OAG 85-17).

**Generally Accepted Standards for Defining Operating Expenses
Associated with the Office of the County Attorney**

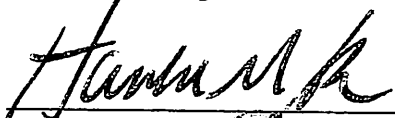
1. Office supplies
2. Office equipment
3. Rent (For privately owed property, the County Attorney shall pay a percentage of the fair rental value of the subject property to the owner of the property from the fee accounts. If the attorney uses said property for private practice, the private practice shall pay the remaining percentage of such value based on the percentage of time the property is used for private practice.) OAG 77.756
4. Janitorial Services
5. Salaries of employees employed by the County Attorney's Office
6. Maintenance of office
7. Professional liability insurance covering only those acts associated solely with the duties of the Office of the County Attorney. KRS 15.750
8. Expenses and fees associated with subpoenaing witnesses, transporting witnesses to trial, depositions, and other expenses reasonably calculated to assist the County Attorney in presenting a case for trial or for pursuing other duties, both civil and criminal, imposed upon the County Attorney by statute or regulation.
9. Reasonable lodging, travel and meal reimbursement associated with the duties of the office
10. Continuing legal education and training related to the duties of the office of the County Attorney
11. Postage, Telephones, Fax Machines, Copy Machines, Computers, printers, and office supplies.

12. Short term investments earning interest so long as said funds are segregated and used solely for the payment of offices expenses set out herein.
13. Law library expense. OAG 83-409
14. Other ordinary and customary office expenses incident to conducting and carrying out the duties of the office of the County Attorney.
15. All fees accounts shall be deposited in separate bank accounts which are segregated from private accounts.
16. Dues payable to organizations which provide support services to County Attorneys. Examples include the Kentucky Association of Counties, Kentucky County Attorney Association Inc., National District Attorneys Association, Kentucky Bar Association, Fraternal Order of Police, and similar organizations.

Unauthorized Expenditure of fees

1. Civic memberships or charitable contributions unrelated to a public purpose
2. Personal political advertising
3. Airfare for any class other than coach
4. Personal loans
5. Parking tickets
6. Alcoholic beverages
7. Interest incurred when personal credit card is used by staff member employee for official expenses when asking for reimbursement
8. Salary supplementation in excess of statutory limit

Recommended and adopted by the Kentucky County Attorney Association Inc., on this the 12th day of August, 2004.



Harold Mac Johns, President