



**Technical Audit Bulletin  
Commonwealth of Kentucky**

**Kentucky County Attorney Association**

**Generally Accepted Standards for Funds of  
County Attorney Offices**

Any fees or money paid to the office of the County Attorney, including fiscal court contributions and fees pursuant to the provisions of KRS 134.545 (delinquent taxes) , KRS 514.040 (5) (bad checks) and KRS 186.574 (traffic safety) shall be used only for the payment of the *operating expenses* of the County Attorney's Office.

**Operating Expenses**

1. Are those actual and necessary expenses incident to the *proper conduct* of the total duties of the Office of the County Attorney (OAG 73-349).
2. 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). Fees paid to the County Attorney office for the collection of delinquent taxes may be spent for any official business, arising from both criminal and civil duties. Child support functions are a part of the civil duties of the office when the county attorney is the contracted official.

**Proper conduct of office**

1. Are 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).
2. Is any purpose reasonably designed to carry out the statutory duties of the County Attorney office and/or reasonable calculated to improve the efficiency of the office (OAG 80-257).

**Generally Appropriate Expenditures related to the proper conduct of the operation of the county attorney office**

1. Salaries, benefits and retirement costs for personnel employed to do the business of the County Attorney's Office, both criminal and civil;
2. Office supplies;
3. Office equipment;
4. Office space rent/lease
  - a. If the county attorney or a member of his/her immediate family has an ownership interest in the property in which the county attorney office is located, the county

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- attorney should obtain a professional, independent rental analysis and should not pay more than the fair market value determined such a rental analysis for the location. Changes in the rent/lease amount should be accompanied by an updated rental analysis and at the beginning of each new term in office. This documentation should remain on file and be maintained. Payment for a professional rental analysis is an appropriate expenditure of fees.
- b. If the office space in which the county attorney office is located is also used for the private practice of the county attorney or for other purposes, only the percentage of time or space used for county attorney business shall be paid with fees from the county attorney office (OAG 77.756). This documentation should remain on file and be maintained;
5. **Janitorial Services;**  
Janitorial services should not be performed by a member of the county attorney's immediate family or by a business in which the county attorney has an interest;
  6. **Reasonable and necessary maintenance of the office and building:**  
If the county attorney office is co-located with a private practice or other business or interest, only maintenance for the percentage of the time the building is operated as the county attorney office is an operating expense payable from the office accounts. Proper documentation should be maintained;
  7. **Professional liability insurance for 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 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, Wi-Fi, internet, and printers;**
  12. **Law library expense (OAG 83-409);**
  13. **Other ordinary and customary offices expenses incident to conducting and carrying out the duties of the office of the County Attorney that are necessary, reasonable in amount, beneficial to the public and not predominantly personal (Funk v Milliken, 317 S.W.2d 499 (Ky 1958));**
  14. **Dues payable to organizations which provide support services to County Attorneys. Examples include but are not limited to the Kentucky Association of Counties, Kentucky County Attorney Association, Inc., National District Attorneys Association, Kentucky Bar Association, Local Bar dues and similar organizations;**
  15. **Meal/food/nonalcoholic drink/ snack expense that are necessary, reasonable in amount, beneficial to the public and not predominantly personal (Funk v. Milliken, 317 S.W.2d 499 (Ky. 1958):**
    - a. **for the county attorney and/or staff employed by the county attorney office during which county attorney office work is being performed, discussed, planned;**
    - b. **for an event for which attendance is reasonably necessary or required of the county attorney or staff in the performance of county attorney duties;**

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- c. for conferences, CLE's, planning and training attended that is related to the work of the county attorney and the office. This includes but is not limited to such events related to the Prosecutors Advisory Council, Kentucky County Attorneys Association, National District Attorneys Association, Kentucky Association of Counties, Kentucky Bar Association, local Bar Association and Child Support Enforcement;
  16. Bookkeeping and accounting;
  17. Clothing which has the insignia or name of the office which is allowed or required to be worn while working;
  18. Retirement plaque with no resale value.

**Inappropriate Expenditure of fees**

1. Civic memberships unrelated to the civil, criminal, or child support purposes of the county attorney office or for the collateral purposes of such things as public safety, criminal justice, crime prevention, and child support collection;
2. Personal political advertising;
3. Airfare for any class other than coach;
4. Personal loans;
5. Parking tickets;
6. Alcoholic beverages;
7. Interest or late fees incurred when a personal credit card is used by the county attorney or staff member for official expenses when asking for reimbursement;
8. Salary supplementation to the elected county attorney in excess of statutory limit;
9. Payment of overdraft fees;
10. Any expenditure that uses public funds to the direct personal benefit of the County Attorney or staff and does not benefit the public in any way;
11. Private law practice expenditures, including advertising for the attorney's private practice;
12. Any expenditure in violation of the county's local ethics code;
13. Charitable donations (including Fraternal Order of Police donations);
14. Retirement and holiday meals, gifts and celebrations except for a plaque with no resale value.

**Recommended Financial Best Practices**

1. All fee accounts shall be deposited in separate bank accounts which are segregated from any private accounts and from the child support contract monies;
2. The bookkeeping of the office should include more than a single person responsible for approving expenditures, writing checks, recording transactions and reconciling accounts;
3. It is recommended that the elected county attorney be involved as the second level review of bookkeeping functions;
4. It is recommended that a family member of the elected county attorney not be involved in the bookkeeping function of the office;
5. Use of a signature stamp on checks and financial documents should be used sparingly, if at all;
6. For offices that are co-located there should be documentation of shared expenses of the actual percentage of county attorney office usage to support payment of the county attorney portion of expenses related to rent, insurance, maintenance or any other expense that is paid as one expense for both. Depending on office set up, a sign in sheet is a method by which the use percentage can be measured and documented;

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7. Short term investment interest, if earned, should be turned over to the Fiscal Court, absent any other statutory authority to use it for county attorney operating expenses (OAG 83-409);
  8. Upon leaving office, all funds of the county attorney's office pursuant to KRS 134.545 (delinquent taxes), KRS 514.040(5) (bad checks) and KRS 186.574 (traffic safety) shall be delivered to the incumbent County Attorney (OAG 85-17);
  9. Drug and asset forfeiture funds shall be handled in accordance with KRS 218A.420(4) by submitting the county attorney statutory 15% share to the drug forfeiture account maintained by PAC. County Attorneys must submit a request to PAC to expend those funds for a legitimate law enforcement purpose as set out in 40 KAR 4:010. Forfeiture funds cannot be retained by the County Attorney for operating expenses outside of this process.
  10. Receipts, invoices and approvals should be maintained pursuant to the applicable Library and Archives Record Retention schedule and should fully itemize each expense.

RECOMMENDED AND ADOPTED by the KENTUCKY COUNTY ATTORNEY ASSOCIATION, INC., on the 29<sup>th</sup> day of July, 2021.



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Stacy H. Tapke, KCAA President