

Overview of Single Audit Requirements



Farrah Petter, CPA – Assistant State Auditor

Farrah Petter was appointed by Auditor Harmon as Assistant State Auditor in December 2018. She began her career at the Auditor of Public Accounts after graduating from Eastern Kentucky University in 1999. During her first six years at the APA, Farrah worked on state agency audits including the CAFR and supervised the audit of Louisville Metro. In 2004, she attained her CPA license. She then transferred to work as a county auditor and completed audits of local governments and special examinations in Central Kentucky. In 2013, Farrah became a county audit manager overseeing 25 counties in Southeast Kentucky. In that position, she managed local government audits as well as special examinations.



Jim Royse, CFE – Executive Director

Jim Royse became the APA Executive Director of the Office of Local Government Audits in July 2020. Prior to July 2020, Jim served as the APA Deputy Executive Director since 2012. Jim is a Certified Fraud Examiner and began his state government career with the Auditor of Public Accounts in 1994. His past positions at the APA include financial auditor and audit manager. Jim is a graduate of the University of Kentucky.



Liz Lowe – Quality Assurance Manager

Liz Lowe has a degree in Accounting and has more than 20 years of government auditing experience. She has worked as a financial auditor and auditor in charge over local government audits in central Kentucky and has assisted in the completion of other audits, such as the state's Comprehensive Annual Financial Report and the Statewide Single Audit of Kentucky. She has also worked on special examinations and on developing and revising audit programs. She is currently the Quality Assurance Manager and focuses on ensuring the auditors at the APA comply with auditing standards as well as on internal and external training.