

EXECUTIVE BRANCH ETHICS COMMISSION  
**ADVISORY OPINION 93 – 11**

April 2, 1993

RE: A former employee wishes to do independent bookkeeping for county governments.

This letter is in response to your request for an advisory opinion from the Executive Branch Ethics Commission (the "Commission"). This matter was reviewed at the April 2, 1993, meeting of the Commission and the following opinion is issued:

The relevant facts are as follows. The Requestor formerly worked in the state auditor's office for approximately 28 years before retiring on January 31, 1993. As part of his official duties, he conducted audits of the books and records of various county officials throughout the Commonwealth. After having retired, Requestor hopes to perform part-time bookkeeping services to the very county officials whose books he has audited in the past.

The Requestor has inquired whether KRS Chapter 11A would permit him to work on a part-time basis as an independent bookkeeping agent for county officials whose records he previously audited.

KRS 11A.040(6) provides:

No present or former public servant shall, within six (6) months following termination of his office or employment, accept employment, compensation, or other economic benefit from any person or business that contracts or does business with the state in matters in which he was directly involved during his tenure. This provision shall not prohibit an individual from returning to the same business, firm, occupation, or profession in which he was involved prior to taking office or beginning his term of employment, provided that, for period of six (6) months, he personally refrains from working on any matter in which he was directly involved in state government.

This subsection shall not prohibit the performance of ministerial functions including, but not limited to, filing tax returns, filing applications for permits or licenses, or filing incorporation papers.

The Commission finds that for a period of six (6) months following his state employment, the Requestor is prohibited from providing bookkeeping assistance to the very county officials whom he audited while an employee of the state auditor's office. The Commission regards the interaction of such county officials with the state as the doing of business under KRS 11A.040(6). Moreover, the business pertains to matters in which the Requestor was directly involved during his tenure with the state auditor's office. Thus, for a period of six (6) months following January 31, 1993, the Requestor shall not accept employment, compensation or other economic benefit from such county officials. The same applies for the courthouse corporations that represent the larger counties.

The same holding applies even if the Requestor provided bookkeeping services prior to becoming an employee of state government. Although KRS 11A.040(6) permits an employee to return to his same occupation or profession in which he was engaged prior to taking office, he still must personally refrain from working on any matter in which he was directly involved while in state government.