

BEYOND THE BOOKS

What’s happening at your library

BY HUNTER FRYMIRE HALE
THE HERALD-NEWS

All programs in all three branches of the Breckinridge County Public Library are weather permitting! We are starting the new month off strong at our Hardinsburg Main Library with our weekly Storytime at 10 a.m. (CT) and our weekly Baby Song & Story at 11 a.m. (CT), both on Friday, March 7. On Monday, March 10, we have our Adult & Teen Clover Macramé Craft, registration required, at 12 p.m. (CT) or 5 p.m. (CT). Also, on that day we have our monthly Adult Book Club at 1 p.m. (CT). To finish the week out, we have we have our weekly Storytime at 10 a.m. (CT) and our monthly Homeschool Connect at 1 p.m. (CT), both on Tuesday, March 11.

Our Cloverport Branch library just has our weekly Teen & Tweens Dungeons & Dragons program on Friday, March 7 from 3 p.m. (CT) to 5 p.m. (CT).

Our Irvington Branch Library has two programs this week. The first is our weekly Take N’ Go Crafts available all day, while supplies last, on Tuesday, March 11. The second program is our monthly Laugh & Learn with The Breckinridge County Extension Office on Wednesday, March 12 from 10 a.m. (CT) to 10:45 a.m. (CT).

With Spring just around the corner, we are putting up all kinds of new displays



Courtesy photo



Courtesy photo

for our patrons. If you are interested in trying some new recommendations, we just put up a new display to the right of our front door. Patrons will be able to leave the title of a book recommendation for others and pick up a new recommendation title for themselves. We call it “Plant a Rec, Pick a Rec: Spring into Reading with a Good Recommendation.” We hope all our patrons will be able to find their next favorite book with this display, and next time you are in our Hardinsburg Main Library, make sure you leave a title you would recommend to others.

WEDNESDAY, MARCH 5

Debbie Bloomfield, Irvington
Dallas Bell, Stinnettsville

THURSDAY, MARCH 6

Joan Adcox, Harned
Eileen Glin, Irvington
Debbie Carnary, Irvington
Anna Dean, Hardinsburg

FRIDAY, MARCH 7

Nelda Faye Lucas, Irvington

SATURDAY, MARCH 8

Billy Pile, Harned
Kathryn Roberts, Hardinsburg

SUNDAY, MARCH 9

Wesley Horsley, Hardinsburg
Beverly Shartzter, Hardinsburg
Sheila Crowe, McQuady
Donita Boyer, Hardinsburg
Audra Carden, Hardinsburg
Don Wheatley, Irvington

MONDAY, MARCH 10

Darren Carman, Irvington
Jenna Haynes, Irvington
Sandra Parks, Irvington
Cody Wade, Irvington
Marka Jones, Irvington

TABLE OF HOPE ADDICTION RECOVERY MEETING

12:00 PM EVERY MONDAY

AT CLOVERPORT COMMUNITY CHURCH
211 WEST ST.
IN DOUBLE WIDE.
LIGHT LUNCH IS PROVIDED.

NEVER BE ALONE IN YOUR RECOVERY

This information made possible by

Hwy 60 Pawn
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Breckinridge County HAPPENINGS

Thursday, March 6

Wits Workout - Thursday, March 6 at 10 a.m. Breckinridge County Extension Office Community Building. For more info please call the Extension Office at 270-756-2182.

4-H Treble Chorus (Grades 2 - 6) - Thursday, March 6 at 4 p.m. Breckinridge County Extension Office Community Building. For more info please call the Extension Office at 270-756-2182.

4-H Mixed Chorus (Grades 7 - 12) - Thursday, March 6 at 5:30 p.m. Breckinridge County Extension Office Community Building. For more info please call the Extension Office at 270-756-2182.

Friday, March 7

Storytime - Friday, March 7 at Breckinridge County Public Library in Hardinsburg at 10:00 a.m. And Baby Song & Story 11 a.m.

Monday, March 10

2025 CAIP Program Info Meetings - Monday, March 10 & 17 at 9 & 11 a.m. and 1 p.m. at Breckinridge County Extension Farmers' Market & Educational Facility. To register please call the Extension Office at 270-756-2182.

Adult & Teen Clover Macrame' Craft - Monday, March 10 at the Breckinridge County Public Library in Hardinsburg at 12 p.m. or 5 p.m. (registration required)

Adult Book Club - Monday, March 10 at the Breckinridge County Public Library in Hardinsburg at 1 p.m.

Tuesday, March 11

Storytime - Tuesday, March 11 at Breckinridge County Public Library in Hardinsburg at 10 a.m.

Homeschool Connect - Tuesday, March 11 at Breckinridge County Public Library in Hardinsburg at 1 p.m.

Email the week before to
awheatley@breckheraldnews.com

to get your event in happenings!

This week's event announcements are made possible by:

2948 US-60
Harned, KY 40144
270.580.2101

EKU announces dean’s list, Dean’s Award and President’s Award

Eastern Kentucky University (EKU) has announced the recipients of the Dean's List, Dean's Award, and President's Award for the Fall 2024 semester.

“Academic excellence is more than just a personal achievement; it is a commitment to building a better future for our communities through higher education,” said EKU President David McFaddin. “At EKU, we take great pride in being the School of Opportunity, equipping students with the knowledge and skills to lead in the workforce. We continue to fulfill our mission of preparing the next generation of leaders who will drive innovation and progress across the Commonwealth and beyond.”

To achieve Dean’s List honors, students attempting 12 credit hours must earn a minimum 3.75 GPA; students attempting 13 credit hours must earn a minimum 3.65 GPA; and students attempting 14 or more credit hours must earn a minimum 3.5 GPA. All grade point averages are out of a possible 4.0.

Dean’s Award recipients are students who have achieved the Dean’s List three times. A lapel pin is presented to Dean’s Award students by the dean of their academic college.

The President’s Award was established to recognize outstanding academic achievement, bestowed upon full-time undergraduate students who attain a 4.0 GPA for the semester. This award represents the highest undergraduate recognition of academic achievement for a semester at EKU.

Daniel Saettel, of McDaniel, majoring in Aviation; Madeline Faith Taul, of Falls of Rough, majoring in Aviation; and Megan Kay Waters, of Harned, majoring in Psychology.

FALL 2024 DEAN’S AWARD RECIPIENTS INCLUDE:

Kaylee Diane Ball, of Hardinsburg, majoring in Occupational Science; and Wesley Payton Horsley, of Hardinsburg, majoring in Elementary Education Teaching.

FALL 2024 PRESIDENT’S AWARD RECIPIENTS INCLUDE:

Corinne Russell Campbell, of Garfield, majoring in Anthropology; Wesley Payton Horsley, of Hardinsburg, majoring in Elementary Education Teaching; Ava Elizabeth Phillips, of Falls of Rough, majoring in Exercise & Sport Science; Eliza Marie Rupard, of Hardinsburg, majoring in Biology; and Madeline Faith Taul, of Falls of Rough, majoring in Aviation.

As of Fall 2024, EKU holds a 77% retention rate.

The university’s top-enrolled academic programs include psychology, criminal justice, elementary education, social work, aviation, business, and nursing.

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Your Breckinridge County Newspaper Since 1876

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Letters to the editor guidelines
Letters to the editor are encouraged. Letters should be limited to 400 words or less, pertain to timely issues and address topics of local interest. They must contain the writer’s name and a telephone number must be included for verification purposes.
All letters should be sent by email to ————— or sent by mail to P.O. Box 31, Hardinsburg KY 40143.
Letters of thanks are considered paid advertisements and will not run as opinion items.
The Herald-News reserves the right to edit all submissions and may refuse to publish a letter.

ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
The Honorable Maurice Lucas, Breckinridge County Judge/Executive
Members of the Breckinridge County Fiscal Court

Independent Auditor’s Report

Report on the Financial Statement
Opinions
We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Breckinridge County Fiscal Court, for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the Breckinridge County Fiscal Court’s financial statement as listed in the table of contents.
Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Breckinridge County Fiscal Court, for the year ended June 30, 2023, in accordance with accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.
Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Breckinridge County Fiscal Court, for the year ended June 30, 2023, or the changes in financial position and cash flows thereof for the year then ended.
Basis for Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Breckinridge County Fiscal Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.
Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the Breckinridge County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.
Responsibilities of Management for the Financial Statement
Breckinridge County Fiscal Court’s management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.
Auditor’s Responsibilities for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about whether the financial statement is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement. In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:
• Exercise professional judgment and maintain professional skepticism throughout the audit.
• Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Breckinridge County Fiscal Court’s internal control. Accordingly, no such opinion is expressed.
• Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
• Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Breckinridge County Fiscal Court’s ability to continue as a going concern for a reasonable period of time.
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.
Other Matters
Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Breckinridge County Fiscal Court. The Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws. The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.
Other Information
Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor’s report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.
Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2024, on our consideration of the Breckinridge County Fiscal Court’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Breckinridge County Fiscal Court’s internal control over financial reporting and compliance.
Based on the results of our audit, we present the accompanying Schedule of Findings and Responses included herein, which discusses the following report findings:
2023-001 The Breckinridge County Fiscal Court Failed To Implement Adequate Internal Controls Over Cash Processes And Financial Reporting
2023-002 The Breckinridge County Fiscal Court Failed To Implement Adequate Internal Controls Over Debt And Debt Service
2023-003 The Breckinridge County Fiscal Court Failed To Implement Adequate Controls Over Offsite Receipts
2023-004 The Breckinridge County Fiscal Court Did Not Have Adequate Controls Over Disbursements
2023-005 The Breckinridge County Jail’s Annual Commissary Report Did Not Include All Required Elements

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• Exercise professional judgment and maintain professional skepticism throughout the audit.
• Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Breckinridge County Fiscal Court’s internal control. Accordingly, no such opinion is expressed.
• Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
• Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Breckinridge County Fiscal Court’s ability to continue as a going concern for a reasonable period of time.
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2023-004 The Breckinridge County Fiscal Court Did Not Have Adequate Controls Over Disbursements
2023-005 The Breckinridge County Jail’s Annual Commissary Report Did Not Include All Required Elements

October 16, 2024

State law requires the Auditor of Public Accounts to annually audit fiscal courts, county clerks, and sheriffs; and print the results in a newspaper having general circulation in the county. The complete audit and any other audit of state agencies, fiscal courts, county clerks, sheriffs, and property valuation administrators may be viewed in the reports section of the Auditor of Public Accounts’ website at auditor.ky.gov or upon request by calling 1-800-247-9126.

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