

Ball Releases Audit of Hart County Clerk's Fee Account

State Auditor Allison Ball released the audit of the 2023 financial statement of Hart County Clerk Felicia Shelton. State law requires the auditor to conduct annual audits of county clerks and sheriffs.

accounting principles generally accepted in the United States of America.

The clerk's financial statement did not follow this format. However, the clerk's financial statement is fairly presented in conformity with the regulatory basis of accounting, which is an acceptable reporting methodology.

This reporting methodology is followed for all 120 clerk audits in

Kentucky.

The auditor noted no instances of noncompliance. The auditor also noted no matters involving internal control over financial reporting and its operation that were considered to be material weaknesses.

The county clerk's responsibilities include collecting certain taxes, issuing licenses, maintaining county records, and providing other services. The clerk's office is funded

through statutory fees collected in conjunction with these duties.

The audit report can be found on the auditor's website. The Auditor of Public Accounts ensures that public resources are protected, accurately valued, properly accounted for, and effectively employed to raise the quality of life of Kentuckians.

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•HISTORICAL

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we can always locate items. We also take a photo of the item and file that away as well putting that in our photo files on our computer database! It truly does take a village to keep items, documents, photos and books in order at the museum. We welcome volunteers!

We recently received a "light box" in which to take photographs. Our photo of the week is of a white oak basket. For over a hundred years, the art of basket making has been a proud tradition in Hart County and South Central Kentucky. These handmade baskets were, and continue to be, constructed from the abundant natural materials locally available. These materials included white oak, honeysuckle vines and willow among others.

Basket were necessary in the early settler's daily lives and used for numerous

practical purposes. Shaped to fit the purpose they served, there were baskets for berry picking, fruit picking and storage, feeding stock, tobacco baskets, egg gathering and storage and many other uses.

One unique traditional egg basket was made to fit over a horse's neck, in front of the rider, when taking eggs into town to sell.

Increased competition over the years inspired new and non-traditional styles. One popular style has remained the egg basket, the shape of which was constructed to distribute the weight of the eggs to avoid their breaking.

Come and visit the museum and take the tour! You will especially enjoy the White Oak Basket Room. If you have a group who wish to tour, please phone ahead and make a reservation so we are ready for you!

See you at the museum.

Ball Releases Agreed-Upon Procedures Engagement of Hart County Sheriff's Office

FRANKFORT, Ky. – State Auditor Allison Ball released the 2023 agreed-upon procedures engagement of Hart County Sheriff Jeff Wilson. State law requires the auditor to annually audit the accounts of each county sheriff. In compliance with this law, the auditor issues two sheriff's reports each year: one reporting on the audit of the sheriff's tax account, and the other reporting on the audit of the fee account used to operate the office.

procedures performed and the results of those procedures, called findings. Auditors performed the procedures, which were agreed to by the Hart County Sheriff, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2023 through December 31, 2023.

The following exception was identified during the AUP engagement:

Receipts were properly accounted for; however, receipt tickets were not issued for all collections on two days tested. January 9, 2023 included nine checks from the circuit court clerk's office and January 10, 2023 included two checks from tax accounts that were collected but did not have receipt tickets issued.

The sheriff's responsibilities include collecting property taxes, providing law enforcement, and performing services for the county fiscal court and courts of justice. The sheriff's office is funded through statutory commissions and fees collected in conjunction with these duties.

The agreed-upon procedures report can be found on the auditor's website.

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Joe Choate, Hart County Judge/Executive
The Honorable Felicia Shelton, Hart County Clerk
Members of the Hart County Fiscal Court

Report on the Audit of the Financial Statement Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the County Clerk of Hart County, Kentucky, for the year ended December 31, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Hart County Clerk for the year ended December 31, 2023, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws 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 statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Hart County Clerk, as of December 31, 2023, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* 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 the Hart County Clerk 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 Hart County Clerk on the basis of the accounting practices prescribed or permitted by the laws of Kentucky 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

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hart County Clerk's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole 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 GAS 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 GAS, 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 Hart County Clerk'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 Hart County Clerk'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 have identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2024, on our consideration of the Hart County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Hart County Clerk's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, KY

August 15, 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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HART COUNTY SOLID WASTE will start accepting 2025 Year Payments November 1, 2024

Receive 1 month Free by taking advantage of the Yearly Special!

Pay the Yearly Rate for 2025 Yearly Residential Rate 11 months x \$26.00 = \$286.00
Yearly Senior Rate for 2025 Yearly Senior Residential Rate 11 months x \$25.00 = \$275.00

We do offer yearly discounted rate of the following dumpsters
2cu/yard = \$1133.00
4cu/yard = \$1551.00
6cu/yard = \$1980.00

All payments must be received by January 31, 2025. Note: All customers must pay the "2024 garbage bills" if they haven't done so before taking advantage of the special.

Offer ends January 31, 2025
Any questions call Billing Office (270) 524-3323