

The Big Sandy News

REGIONAL CLASSIFIEDS

Go Into Thousands of Households in Eastern Kentucky Each Week

The Big Sandy News does not knowingly accept false or misleading advertisements. Ads which request or require advance payment of fees for services or products should be scrutinized carefully. All real estate advertised herein is subject to the Federal Fair Housing Act, which makes it illegal to advertise "any preference, limitation, or discrimination because of race, color, religion, sex, handicap, familial status or national origin, or intention to make any such preference, limitation or discrimination." State law forbids discrimination based on these factors. We will not knowingly accept any advertising for real estate which is in violation of the law. All persons are hereby informed that all dwellings advertised are available on an equal opportunity basis. We reserve the right to edit, properly classify, cancel or decline any ad. No position guarantees will be given. Please carefully read your ad the first day it appears and report any errors promptly. Credit for errors is limited to the cost of the first ad only and adjustment is limited to the actual cost of space. Send your reply to the blind box number given in the ad. The Big Sandy News cannot disclose the identity of any advertiser using a blind box number. We reserve the right to refuse any advertising.

HOUSE FOR RENT

THREE BR HOUSE: total electric, central heat/air in Prestonsburg. 2-BR apartment also. Excellent condition. No pets. 606-886-9007, 606-889-9747. (10/1 tfn) * * * *

FOR RENT: LOUISA - (3) 3 BR houses, \$600 each; (1) 2 BR house, \$500 plus deposit. No pets. 606-638-9794. (3/30 tfn)

MOBILE HOME LOTS

MOBILE HOME LOTS for rent, located on Johnson and Floyd County line. \$150 per month, garbage included. Mobile homes must be 1995 models or newer. 606-886-9007, 606-889-9747. (2/13 tfn)

APARTMENTS FOR RENT

TWO BR DUPLEX, Prestonsburg, excellent condition. No pets. 606-886-9007, 606-889-9747. (10/1 tfn) * * * *

HIGHLANDS APTS. - 2 & 3 BR, \$495. Includes water, sewer & garbage. Deposit \$200. Paintsville only. 606-372-2906. www.meaderentals.com. (2/8 tfn) * * * *

BROOKSIDE APARTMENTS - PAINTSVILLE - REDUCED! Two & 3 BR, only \$399 mo. (partial utilities included) - \$150 deposit. www.meaderentals.com, 606-372-2906. (2/8 tfn)

APARTMENTS FOR RENT

FOR RENT: 2-BR apartment. Paintsville area. Kitchen, living room, BA, air conditioning, stove and refrigerator. No pets. Call 606-789-6060. (8/21 tfn) * * * *

ONE BR EFFICIENCY Upstairs apartment for rent. 1.5 miles past Paintsville Stockyard on Rt. 172. 606-297-7034. (2/5)

SERVICES

MOBILE LOCKSMITH SERVICE - Automotive, commercial, residential. Serving the Tri-State area KY, WV, Ohio. Donald Robinett, 304-648-5733, 304-539-1577. (tfn)

GRAVEL

BIG SANDY RESOURCES Gravel yard. Six miles north of Louisa on US 23. Pick or delivery of gravel or sand. 606-686-3550. (5/7 tfn)

MISCELLANEOUS

WILL PICK UP or haul away scrap metal, old appliances, vehicles, air conditioning units and car or truck batteries. \$20 pick-up fee outside Johnson County. Call James for details at 606-793-3934. (12/15)

Lawrence County Tourism Commission welcomes you!!



Annual TURKEY TROT

Thanksgiving Morning
Thursday, Nov. 27
Registration 8:00 AM

Start/Finish:
Lawrence County High School
Campus
100 Bulldog Lane, Louisa

Donations of canned foods
donated to local food pantry

Cash proceeds going to the "Backpack Program"
at Lawrence County Schools

For more information, call Wes Kingsmore at 606-369-0672

KEEPING YOU COMFORTABLE, EVERY SEASON!



ROOSEVELT HEATING & COOLING

606-652-4972

ADVERTISE WITH US

606-638-4581

INDEPENDENT AUDITOR'S REPORT TO THE PEOPLE OF KENTUCKY THE HONORABLE ANDY BESHEAR, GOVERNOR HOLLY M. JOHNSON, SECRETARY FINANCE AND ADMINISTRATION CABINET THE HONORABLE PHILLIP L. CARTER, LAWRENCE COUNTY JUDGE/EXECUTIVE MEMBERS OF THE LAWRENCE COUNTY FISCAL COURT

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances- Regulatory Basis of the Lawrence County Fiscal Court, for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise Lawrence 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 Lawrence 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 Lawrence 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 Lawrence 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 insufficient 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 Lawrence 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

Lawrence 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/or 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 Lawrence 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lawrence 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 Lawrence County Fiscal Court. The Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) 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 and Schedule of Expenditures of Federal Awards 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 and the Schedule of Expenditures of Federal Awards 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 March 21, 2024 on our consideration of Lawrence 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 Lawrence 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 Questioned Costs included herein, which discusses the following report findings:

2023-001	The Lawrence County Fiscal Court Did Not Maintain Adequate Records For the Public Properties Corporation Fund
2023-002	The Lawrence County Fiscal Court Did Not Accurately Report Debt On The Quarterly Financial Statement
2023-003	The Lawrence County Fiscal Court Violated The County Ethics Code
2023-004	The Lawrence County Fiscal Court Failed To Establish, Implement, and Maintain Effective Internal Controls Over Federal Expenditures And Over Compliance With Coronavirus State And Local Fiscal Recovery Fund (SLFRF) Requirements
2023-005	The Lawrence County Fiscal Court Failed To Implement Effective Internal Controls Over Federally Reimbursed Expenditures And Failed To Bid In Compliance With State And Federal Requirements
2023-006	The Lawrence County Fiscal Court Did Not Abide By 2 CFR 200.318 (c) (1)

Respectfully submitted,
Patrick & Associates, LLC