


Baptist Health Paducah expands fertility care with Intrauterine Insemination (IUI)

[PADUCAH, KY]
— After trying to conceive a child for nearly a year with no luck, Haylee Hamby of Paducah finally had success after she underwent an intrauterine Insemination (IUI) procedure at Baptist Health Paducah. IUI is a treatment that helps individuals and couples increase their chances of pregnancy without having to travel long distances for care. Baptist Health Paducah is expanding fertility care options by offering IUI. IUI is a simple, non-surgical fertility treatment in which specially prepared sperm is placed directly into the uterus, usually timed with ovulation. The process shortens the distance sperm must travel to reach the egg and increases the amount of healthy sperm available for fertilization. The procedure itself is quick, often completed in just a few minutes and performed in an outpatient setting. “Intrauterine insemination is a safe, effective option for patients facing certain fertility challenges,” said midwife Sherri Lynn, APRN-CNM, with Baptist Health Medical Group OB/GYN. “By making IUI available locally, we’re reducing barriers to care and giving families in our community access to a treatment that is less invasive, more affordable, and a meaningful step forward in the fertility journey.” For Hamby, the IUI procedure at Baptist Health Paducah marked the beginning of a long-awaited dream. Hamby said she and her husband found hope and reassurance when they met with midwife Sherri Lynn, who carefully explained their options and guided them through the process from start to finish. “The IUI procedure itself was much easier than I expected — quick, simple, and not painful at all,” said Hamby. “What really made it special was the care and compassion Sherri showed throughout the entire experience. She made sure I understood every step and was always available if I had questions. When I found out the IUI was successful, I was completely overjoyed — it felt like a dream come true.” “We honestly didn’t even realize this was an option available here in Paducah until Sherri explained it, and we were so grateful to be able to pursue treatment locally instead of having to travel to a bigger city,” added Hamby. Unlike In Vitro Fertilization (IVF), which requires retrieving eggs, fertilizing them in a lab, and transferring embryos back into the uterus, IUI is less complex, less costly, and requires fewer medications and procedures. It is especially helpful for individuals or couples experiencing unexplained infertility, mild male factor infertility, ovulation issues, or those using donor sperm. Before undergoing IUI, patients typically complete an evaluation that may include a fertility history, imaging to check for reproductive health, and semen analysis. On the day of the procedure, a semen sample from a partner or donor is prepared in the lab to isolate the healthiest sperm, which is then placed into the uterus using a thin catheter. Two weeks after insemination, patients return for a pregnancy test to determine results and plan next steps. For more information about IUI or to schedule a consultation, call Baptist Health Medical Group OB/GYN at 270.444.9199.



ALLISON BALL

AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor’s Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Michael Williams, Livingston County Judge/Executive
The Honorable Bobby Davidson, Livingston County Sheriff
Members of the Livingston County Fiscal Court

Report on the Audit of the Financial Statement Opinions

We have audited the accompanying Livingston County Sheriff’s Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Livingston County Sheriff’s financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period September 1, 2023 through August 31, 2024 of the Livingston County Sheriff, in accordance with the basis of 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 statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the taxes charged, credited, and paid of the Livingston County Sheriff, for the period September 1, 2023 through August 31, 2024.

Basis for Opinions

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, issued by the Comptroller General of the United States, and the Audit Program for Sheriffs’ Tax Settlements. 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 Livingston County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 Livingston County Sheriff on the basis of 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 the 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 statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Livingston County Sheriff’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 an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, 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 Livingston County Sheriff’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 Livingston County Sheriff’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 findings, and certain internal control-related matters that we identified during the audit.

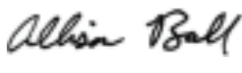
Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated August 12, 2025, on our consideration of the Livingston County Sheriff’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 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 Livingston County Sheriff’s internal control over financial reporting and compliance. Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report findings:

2023-001 The Livingston County Sheriff’s Office Lacks Adequate Segregation Of Duties

2023-002 The Livingston County Sheriff Did Not Perform Daily Checkout Procedures Or Make Daily Deposits

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

August 12, 2025

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.

A Christian Perspective on Intrauterine Insemination (IUI)

Intrauterine Insemination (IUI) is a medical procedure that helps couples struggling with infertility by placing prepared sperm directly into a woman’s uterus to increase the chances of conception. For many Christian couples, infertility can be a deeply emotional journey, touching both the heart and faith. The desire to have children is a God-given blessing, as Scripture says, “Children are a heritage from the Lord, the fruit of the womb a reward” (Psalm 127:3). From a Christian standpoint, IUI can be viewed as a tool of God’s grace when used within the boundaries of marriage and guided by prayerful discernment. If the sperm and egg come from the husband and wife, many believers see IUI as an extension of natural conception—simply assisted by medical means. It can be a way of cooperating with God’s design while still trusting His ultimate will. Couples considering IUI are encouraged to seek spiritual counsel, pray for wisdom, and ensure their decisions align with their faith and moral convictions. Ultimately, the Christian approach to fertility treatments rests on maintaining reverence for the sanctity of life and trusting that God’s timing and plan are perfect, whether or not conception occurs.