

State audit finds areas of concern; officials say they’re cleaned up

Kentucky Auditor of Public Accounts Allison Ball has released findings from an audit of the Crittenden County Fiscal Court’s financial statements for the fiscal year ending June 30, 2024, identifying several areas of concern including inaccurate reporting, procurement missteps and inadequate internal controls at the county jail.

Though the county’s financial statements were presented fairly under the regulatory basis of accounting — the method used by 116 of Kentucky’s 120 fiscal courts – the audit revealed significant deficiencies.

Among the most serious issues was a failure by the Crittenden County jailer to establish and implement adequate internal controls over the jail’s commissary account. The audit noted multiple concerns, including misstated financial statements, unreconciled bank accounts, improperly handled receipts,

delayed transfers of canteen sale commissions and a lack of segregation of duties.

Jailer Athena Hayes acknowledged that longstanding accounting practices were flawed.

“Throughout the course of this audit, the bookkeeper and I learned that the accounting practices that have been in place for years are erroneous. We will work together seeking guidance from the auditor’s office, and county treasurer to ensure proper accounting function and adequate internal controls over the commissary account to ensure that (it) is balanced and reported as required by (statute),” Hayes wrote in an audit response. “We will put internal control policies and procedures for accounting practices in place to ensure that we meet all requirements. We have immediately implemented many measures to correct the accounting practices

to ensure compliance. I anticipate no further issues with this finding.”

In another finding, the fiscal court understated its outstanding debt in a report to the Department for Local Government. The audit showed a \$323,110 discrepancy, \$221,444 in principal and \$101,666 in interest, due to a new debt acquired late in the fiscal year that was omitted from the county’s fourth quarter report.

Judge-Executive Perry Newcom said the oversight has since been corrected.

The audit also uncovered deficiencies in the county’s disbursement procedures. Of 60 tested transactions, auditors found issues including late payments, purchase orders dated after invoices, an invalid expenditure, and failure to follow bidding procedures. Notably, the county spent \$53,500 on an ambulance without advertising for bids as required by law.

Newcom attributed some of the issues to staffing changes and said additional training has been provided. He added that the ambulance purchase stemmed from an urgent need to replace a wrecked unit.

In another procurement-related lapse, the jail spent nearly \$111,000 on e-cigarette inventory during the fiscal year but did not follow competitive bidding requirements. Hayes said she was unaware that multiple smaller purchases to a single vendor could trigger the bid requirement threshold under KRS 424.260. She has committed to securing bids for commissary items in the future.

The audit and related documentation are available on the Auditor of Public Accounts website at www.auditor.ky.gov.

Agriculture runoff causes water order, says mayor

STAFF REPORT

Following last week’s boil water advisory issued in Marion, Mayor D’Anna Browning explained what caused the alert and why it was necessary.

The order was issued on May 22 and lifted on May 24. In a statement, Browning addressed concerns and clarified that the advisory was not due to any failure by the city or local farmers, but rather a natural byproduct of the area’s agricultural environment.

“Our watershed is surrounded by farmland, which is commonly fertilized with chicken manure,” Browning said. “Heavy spring rains caused runoff into our raw water sources, Old City Lake and Lake George.”

That runoff led to a spike in ammonia levels in the raw water supply, not the treated drinking water, with readings

reaching 2.47 parts per million. The maximum allowable level is 0.25 ppm. Chief Water Operator Jeff Black, who has worked with the city’s water system for two decades, said it was the highest level he had ever encountered.

The combination of high ammonia and chlorine used in treatment created a chemical reaction that reduced the effectiveness of both.

Because of lingering low chlorine levels and the elevated ammonia, the Kentucky Division of Water requested the boil advisory as a precautionary measure.

Mayor Browning said recent rains may have contributed to the runoff.

“Let me preface this by saying, this is in no way blaming our farmers. This is simply a literal byproduct of being an agricultural community,” the mayor said.



Crittenden County School District handed out a number of awards and honors last week at its end-of-year ceremony. Among those honored were (across top from left) retirees Bill Nesbitt presented by Rhonda Callaway, Cindy Crabtree presented by Jenni Gilkey and Kathy Harris, presented by Rhonda Callaway. Bottom row from left, Crittenden County Schools’ Community Partner of the Year was presented to Jason Hatfield of Marion Pit BBQ by Superintendent Tonya Driver; Becky Bryant was presented the Linda McDowell award given in memory of the late educator by Callaway; and certified employee Mandy Hunt and classified employee Staci Blackburn were presented the prestigious Dennis Lacy Award by the late educator’s widow, Nancy Lacy.

PAST

Continued from page 1

S-Caitlyn Lynch, Sydney Taylor
2018
V-Mauri Collins, Madison O'Dell
S-Madison Champion
2017
V-Bobby Glen Stephens
S-Bristen Holeman
2016
V-Reid Baker
S-Dylan Hollis
2015
V-Coleman Foster
S-Lauren Beavers
2014
V-Micah Hollamon
S-Maggie Collins
2013
V-Vincent Clark
S-Robert Frazer
2012
V-Matt O'Dell, Madison Travis, Emily Shewcraft, Brody Bruns, Jenna Lynn
S-Dominique LaPlante
2011
V-Stephanie Hodge, Casey Knox, Kaitlyn Maynard, Brittany Phillips, Zach Sizemore, Veronica Suggs, Hannah Tinsley
S-Talaney Werne
2010
V-Victoria Baker, Hannah Brantley, Catherine Hughes, Talley Nix, Alyssa Qualls
S-Elizabeth Brown
2009
V-Molly Beavers, Kayla Buntin, Mary Hollamon, Anna Palmer, Andrea Travis
S-Kara Berry
2008
V-Elise Hill, Melissa Croft, Chastity Doom
S-Mary Hodge
2007
V-Cody Brown, Jake Highfil, Samantha Peek, Leigha Phelps
S-Trisha Maclin
2006
V-Wes Hunt, Jesse McDowell, Elizabeth Guess, Todd Perryman, John Brantley, Samantha Green
S-Jessica Mitchell
2005
V-Eric Collins, Bradley Hart, Kim Jenkins
S-Joseph Brazell
2004
V-Meg Brock, Don Chalk, Dawne Clarke, Morgan Doods, Erin Grau, Tyler Guess, Jeanna Johnson, Shera Whitt
S-Amy Brown, Garrett Gilkey
2003
V-Katrease Hale, Kayla Jones, Katie Stout, Andy Hunt, Jenna Haugen

S-David Hearell, Samantha McMain
2002
V-Beckie Campbell, Amy Graham, Stephanie Kelly, Nicholas Martin
S-Shelly Johnson, Sami Jo Kirk
2001
V-Sara Green, Ashley Peek, Denise Porter, Kayla Shewcraft, Allison Wesmoland
S-Kyle Hart, Adrienne Howard
2000
V-Stacy Cook
S-Ashley Johnson, Jessica LeFan, Lindsey Watson, Kara Harris
1999
V-Ashley Gass, Elizabeth Brantley, Kimberly Hunt, Katherine Towery, Brooke Marshall
1998
V-Libby Maddux, Amanda Grau, Nathan Howton, Shanna Wood, Kathy Gland
S-Adam Robertson
1997
V-Adria Mott, Jami Tabor
S-Leigh Ann O'Neal
1996
V-Jennifer Crowell, Nathan Boone, Shanna Moore
S-Jeff LeFan, Chuck Hoover, John Foster
1995
V-Josh Hamilton
S-Amy Ginn
1994
V-Corey Crider, Kelly Dameron, Jason Lacy
S-Tiffany Clark
1993
V-Jason Corley
S-Kathleen Guess
1992
V-Jill Highfil
S-JaiAnn Fowler
1991
V-Charles Cook
S-Kristi Jones
1990
V-Patty Corely
S-Tiffany Orr, Matthew Smith
1989
V-Allison Diaz
S-Christina Todd
1988
V-Kay Spurrier, Crystal McDaniel
S-Tonya Nation
1987
V-Andy Mason
S-Marianne Watson
1986
V-Greg English, Cassandra Moore, Chris Cook, Sherry Ramage, Susan Mills
1985
V-Sally McKenney
S-Mike Padgett
1984
V-Patricia Vied

S-Lori Oliver
1983
V-Alicia Howard
S-Susan Hina
1982
V-Stuart Collins
S-Susan May
1981
V-Mark Lathem
S-Laurie Taylor
1980
V-Greg Hollamon
S-Shirley McConnell
1979
V-Melinda Easley
S-Lois Gregory
1978
V-Amanda Easley
S-Ross Hamilton
1977
V-Billy Heady
S-Susan McKenney
1976
V-Rhonda Kirk
S-Pamela Heady
1975
V-Cindy McDowell
1974
V-Candy Winders
S-Saburina McKinney
1973
V-Mary Arflack
S-Ronnie Beavers
1972
V-Brenda Croft
S-Lana Asbridge
1971
V-Betty Conditt, Karon Corley
S-Susan Barfield
1970
V-Deborah Becker, John White
S-Stuart Phillips
1969
V-Kathy McNeely, Brenda Kirk
S-Pamela Caudill
1968
V-Brenda Railey
S-Glenna Tosh
1967
V-Elizabeth Hopson, Suzanne Hulse
S-Mary Lowery
1966
V-Carolyn James, Mary Cook
S-Micheal Brown
1965
Unknown
1964
V-Mary Perry
S-Mary Patmor
1963
Unknown
1962
Unknown
1961
V-Nancy Conyer, Mimi Chipps, Donna Alderdice, Charlotte Gass
1960
V-Bill Winstead, Doris Tinsley
S-Tommy Highfil

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