



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 Luke King, Cumberland County Judge/Executive
Members of the Cumberland 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 Cumberland County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Cumberland 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 Cumberland County Fiscal Court, for the year ended June 30, 2024, 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 Cumberland County Fiscal Court, for the year ended June 30, 2024, 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 the Cumberland 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 Cumberland 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

Cumberland 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.

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 Cumberland County Fiscal Court'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 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 Cumberland 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 Cumberland 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 Cumberland 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 April 16, 2025, on our consideration of the Cumberland 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 Cumberland 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:

- 2024-001 The Cumberland County Fiscal Court's Schedule Of Expenditures Of Federal Awards Was Not Accurate
2024-002 The Cumberland County Fiscal Court Did Not Properly Record All Debt On The Fourth Quarter Financial Report
2024-003 The Cumberland County Fiscal Court Failed To Implement Adequate Controls Over Federal Expenditures

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

April 16, 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.

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A copy of the complete 2024 auditor's report including financial statements, and supplemental information, are on file for public inspection during normal business hours. Any citizen may obtain a copy from the Cumberland County Fiscal Court, 600 Courthouse Square, 3rd floor of the courthouse for a complete audit report for personal use with a charge for duplication not to exceed (.25) per page. Copies of the financial statements prepared in accordance with KRS 424.220 are available to the public at no cost at Cumberland County Fiscal Court, 600 Courthouse Square, 3rd floor.

Cemetery News

Creasy Cemetery Donations Needed

The Creasy Cemetery, located in Dubre, is in need of donations for cemetery maintenance. Until last year, mowing was being done every 2 weeks by various family/community members. Now many of those folks are no longer able and mowers are being paid. Donations can be dropped off or mailed to: Creasy Cemetery, c/o Citizens Bank of Cumberland County, 209 Keen St., Burkesville.

Leslie Cemetery

Anyone wishing to make a donation for the 2025 mowing/maintenance fees please send check/funds to: Leslie Cemetery Fund, C/O Patricia Thomas, P.O. Box 37, Burkesville, Ky., 42717 or C/O First & Farmer's Nat'l Bank, P.O. Box 337, Burkesville, Ky. 42717. Your donations are greatly appreciated.

Davis Cemetery

Graveyard mowing has begun at Davis Cemetery. Please contribute to the upkeep for the mowing season, April through October. You may leave donations at the First and Farmers Bank in Burkesville, account formally taken care of by Robbie Murray/Jerry Murray and now by Faye Pharis. Or mail to Faye Pharis 8161 Albany Rd, Burkesville.

Shorts Chapel Cemetery

Anyone with family or loved ones buried at Shorts Chapel Cemetery in Cumberland County is encouraged to make donations to the cemetery fund. You are also welcome to take a turn in mowing the cemetery instead of contributing to the cemetery fund. This would be equally appreciated. Please place flowers on gravestones and hanging metal rods if possible. Any flowers that are placed on the ground will be removed after July 4. Flowers on the stones will remain until they become very worn out or start causing debris on the cemetery. All donations are appreciated and can be made with: Citizens Bank of Cumberland County, Shorts Chapel Cemetery Fund, or mailed to PO Box 810, Burkesville, KY 42717. If it is more convenient for you to make donations to me personally. I live beside the cemetery. You can reach me, Carla Kerr-Smith, at 270-433-1595. As always, thank you!

Poplar Grove Cemetery

If you would like to contribute to the upkeep and maintenance of Poplar Grove Cemetery, please make a donation to the cemetery fund. Send donations to: Charles Huddleston, 1520 Poplar Grove Rd, Burkesville, OR Citizen's Bank, P.O. Box 810, Burkesville. Your support in helping preserve the dignity and care of this resting place is greatly appreciated.

Modoc Cemetery

We are asking again for your help in the upkeep of the graveyard. All donations will be greatly appreciated. Drop off donations at Citizen's Bank's Modoc Cemetery Fund or mail to: Modoc Cemetery, c/o S. Pickens, 799 Thrasher Rd, Burkesville. Thanking you in advance. Please retrieve flowers from graves before cemetery cleanup on June 15th if you wish to save them from disposal.

Highway Cemetery

If you or someone you know has a loved one in Highway Cemetery and would like to donate for the upkeep of the burial plots they can use the donation box in the cemetery, or mail donations to: Bobby Reneau, 85 New Hope School Rd, Albany KY 42602; Sue Riddle 1252 Ky Hwy 1351, Albany; Jerry York, 4194 Old Burkesville Rd, Albany.

Spears Cemetery Fund

If you have family or friends buried at Spears Cemetery, please donate to the cemetery fund to help with mowing. Checks or monetary donation will be taken in Burkesville by Citizens Bank of Cumberland County (209 Keen St), and Judy Wise (355 Perry Watson Rd). All donations are greatly appreciated.

Long Cemetery Fund

If you have family or friends buried at Long Cemetery, please donate to the cemetery fund to help with mowing. Checks or monetary donation will be taken in Burkesville by Citizens Bank of Cumberland County (209 Keen St), and Judy Wise (355 Perry Watson Rd). All donations are greatly appreciated.

Pleasant Hill Union Church Cemetery

Pleasant Hill Union Church is taking donations for the mowing of the cemetery. Funds are low at this time and donations greatly appreciated. Please send to 2362 Guthrie Chapel Rd, Burkesville, KY 42717 c/o Charles R. Wheeler.

Baise Cemetery Fund

We ask that those with relatives buried in the Baise Cemetery who have not yet made a donation to please do so. Contributions are greatly appreciated and will help continue the upkeep of the cemetery. Donations can be deposited in the Baise Cemetery Fund at Citizens Bank of Cumberland County.

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