

Ball releases audit of Harlan County Fiscal Court

SPECIAL TO THE ENTERPRISE

State Auditor Allison Ball has released the audit of the financial statements of the Harlan County Fiscal Court for the fiscal year ended June 30, 2024. State law requires annual audits of county fiscal courts.

Auditing standards require the auditor's letter to communicate whether the financial statements present fairly the receipts, disbursements, and changes in fund balances of the Harlan County Fiscal Court in accordance with accounting principles generally accepted in the United States of America. The fiscal court's financial statement did not follow this format. However, the fiscal court'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 116 of 120 fiscal court audits in Kentucky.

The audit contains the following findings:

The Harlan County Fiscal Court does not have sufficient internal controls over waste removal collections: The fiscal court has failed to imple-

ment controls to ensure compliance with requirements of the Solid Waste Franchise Renewal Agreement. The does not have written agreements with districts for garbage collections, doesn't receive a delinquent list for all outstanding collections, and does not receive sufficient documentation of garbage fees collected by all the utility districts. As of June 30, 2024, the fiscal court is aware of at least \$780,000 in accounts receivable for the collection of residential and commercial solid waste throughout the county. Utility districts do not provide monthly collection reports or lists of delinquent residents to the fiscal court. As such, the fiscal court cannot verify the amount of gross residential garbage removal fees collected by the districts or the amount of garbage removal fees remitted to the fiscal court.

We recommend the fiscal court enter into written agreements with the utility districts detailing recordkeeping requirements for waste collections, monthly financial reports, and delinquent listings. When procedures are implemented to create a list of delinquent customers, the fiscal court should provide the listing to the county attorney for potential collection efforts

and the company with the solid waste franchise for potential termination of services, as necessary.

County Judge/Executive's Response: From January 2015 through June 30, 2024, over \$13 million has been paid to the fiscal court for garbage service. From the reports that we receive from the districts, this places the county at over a 90% collection rate. We realize we can't truly calculate the collection rate with the information we receive, but we believe this to be in line with other collection services and consider it to be a good collection rate and a tremendous improvement from several years ago when it was below 50%. The court has worked with the County Attorney and the districts to prepare a written agreement and enter into a contract with all districts for garbage collections. Some districts have signed and returned the agreement, while some have not. The court has also been working with the County's District Court in resolving delinquent matters and have been successful in the cases that have been presented to date.

The audit report can be found on the auditor's website.

Kentucky lawmakers hope to continue the conversation about AI policies

BY MCKENNA HORSLEY
Kentucky Lantern

In front of a crowd that included the University of Kentucky Board of Trustees, state lawmakers discussed the ample opportunities to use artificial intelligence in Kentucky — particularly in areas of workforce development.

The panel, held Thursday evening on campus, comes after the General Assembly passed initial legislation to regulate AI in state government with Senate Bill 4 earlier this year. The law, carried by Sen. Amanda Mays Bledsoe, R-Lexington, sets standards for how state agencies can use AI and how to report that use to an oversight committee. The legislation had some bipartisan support and was signed by Democratic Gov. Andy Beshear in March.

Some of the policies set forth in the law were discussed in last year's legislative AI task force, chaired by Bledsoe and Rep. Josh Bray, R-Mount Vernon. In November, the group released 11 recommendations for AI policies the General Assembly debated during the 2025 legislative session.

Most of the questions during the panel discussion focused on how AI could benefit Kentuckians in areas like health care, education and more. The panelists discussed a variety of possibilities, such as how AI could be used to automate



A panel including Kentucky lawmakers discuss AI at the University of Kentucky. (Kentucky Lantern photo)

scheduling doctor appointments for patients or giving students an AI tutor to assist them with learning.

"We only just scratched the surface of really a few areas," Bledsoe said of last year's task force. "We left out some really key places."

Many of those discussions centered around how the state government can use AI ethically while also protecting the privacy and rights of Kentuckians, the senator said. After the panel, she told the Kentucky Lantern she hopes the task force is renewed by the General Assembly's leadership for the interim session leading up to the 2026 legislative session beginning in January.

"I think the biggest conversation that we didn't get to have was centered around energy use policies and what data centers mean for, not only for Kentucky, but for artificial intelligence in general," Bray said during the panel.

Bray said that cheap energy resources are in demand across the country, and data centers needed to support AI technology "use

a lot more energy than really any other sector or emerging industry, but there's not a ton of jobs tied to it and to the data center itself, and so there's a really large policy discussion and some decisions that have to be made around that."

After the panel, Bledsoe said discussions on AI and energy policy are "going to be critical" moving forward, along with figuring out land-use policies for AI data centers across the state.

During last year's task force, some conversations honed in on AI in areas like criminal law and election interference. SB 4 ultimately included that political candidates that have their speech or videos altered by AI can sue in court.

Republican Secretary of State Michael Adams testified before the legislative task force, urging lawmakers to consider legislation that would make it a crime in Kentucky to impersonate an election official. His concerns at the time stemmed from a political consultant making fake robocalls to New Hampshire voters

mimicking President Joe Biden ahead of the 2024 primary election encouraging them to not vote.

Bledsoe said after the Thursday panel that some issues around AI and crimes are still being litigated in courts, meaning they could affect legislation passed before a judge renders a decision. Plus, Kentucky lawmakers are watching how laws passed in other states, especially those addressing AI in elections, are playing out.

The task force also made a recommendation to urge the federal government to bolster AI regulations at the national level. On Wednesday, President Donald Trump signed an executive order to promote AI education in K-12 schools, calling AI "the way to the future."

Bledsoe said if Congress passed a national framework for states on AI policies, that could avoid having a "patchwork" of different laws across the country.

"We're hoping that moves forward before we have to," she said. "I think most states are waiting — are hoping — that moves forward."

As for the 2026 legislative session, Bledsoe hopes to reintroduce legislation she pulled this year that would have established rights for ownership of one's likeness in images. She said the bill was "not quite where it needs to be" and faces complications in social media use.

Obituaries

Obituaries are placed online at HarlanEnterprise.net on a timely basis, as they are received. Review current listings, archives or place an obituary at HarlanEnterprise.net/category/obituaries

Deadline for print publication:
Wednesday publication deadlines Tuesday, 10 am EST

DEATH NOTICES

Jimmy Dale Hensley, 93, of Benham, died April 22, 2025.

Brooks Allen Goldey, 1, of Baxter, died April 21, 2025.

Jewell Marlowe, 83, of Dizney, died April 23, 2025.

Patricia Lynn Howard Shope, 83, of Somerset, formerly of Dayhoit, died April 22, 2025.

Jeanette Dean Holbrook, 56, of Coxton, died April 28, 2025.

Sylvia Edna Short, 83, of Evarts, died April 27, 2025.

SKCTC students “going pro”

SPECIAL TO THE ENTERPRISE

The statewide KCTCS “Going Pro” initiative continued this week on the Southeast Kentucky Community & Technical College Cumberland campus, celebrating students and graduates committing to high-demand careers after graduation.

“We’ve always celebrated students who sign letters of intent to play sports,” said Dr. Patsy Jackson, SKCTC interim president and CEO. “But what about those going straight into the workforce? That’s what ‘Going Pro’ is all about—recognizing the achievements of students who are entering their careers, changing their lives and contributing to their communities.”

Among those honored were Carla Sturgill, Brandy Blair and Yazmin Muse, each graduating as registered nurses and beginning careers with Mountain Comprehensive Health Corporation. They were joined by MCHC’s Teresa Dotson, director of financial affairs, and Bennie McCall, chief workforce officer, to celebrate the occasion.

Riley Murphy has accepted a registered nurse position in the emergency department at Harlan ARH. Lauren Short, ARH’s emergency room director, attended the ceremony in support.

Two additional graduates will begin specialized roles in regional healthcare facilities. Allison Gilliam has accepted a position at Pikeville Medical Center, while Lydia Caballero will serve in the pediatric intensive care unit at the University of Kentucky.

Also recognized were SKCTC nursing students Sam Howard, Brittany Pace, Erica North and Ashley Massey. Howard, Pace and North have accepted RN positions on the fifth floor of Harlan ARH, which includes both medical-surgical and pediatric care. Massey will work on the fourth floor, dedicated to medical-surgical services.

“Going Pro” is sponsored by the Kentucky Community & Technical College System and the Kentucky Department of Education.

SKCTC will also hold Going Pro events on the Knox and Mid-dlesboro campuses.

During the 2023–24 academic year, nearly 95% of all KCTCS credentials awarded were in programs aligned with the state’s top five targeted industry sectors—advanced manufacturing, business/IT, construction/skilled trades, healthcare and transportation/logistics—or designed to transfer to a four-year university.

For more information, visit goingpro.kctcs.edu.

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**A BRIEF HISTORY OF HARRIS INSURANCE**

Founded in 1934 in Lynch, Kentucky by Robert G. Harris, Harris Insurance has proudly served the people of Harlan County and beyond for over nine decades. What began as a small, family-run agency has grown into the county's largest and oldest independent insurance provider.

Throughout its history, Harris Insurance has remained rooted in family and community. Leadership of the agency has passed through several generations of the Harris family and trusted associates, including former presidents Roy Allison, Charles Harris, and Mike Allison—each contributing to the agency's growth and commitment to personal service.

Recently celebrating its 90th anniversary, Harris Insurance continues to uphold its legacy of trust and reliability. The agency offers a comprehensive range of insurance products, including home, auto, life, business, flood, and more—tailored to meet the unique needs of local residents and businesses.

Still locally owned and operated, Harris Insurance is led today by Tenna Harrison, President; Jeff Harrison, Vice President; Roy Shackleford; and Faye Niday-Seals. With deep ties to the region and a continued focus on personalized service, Harris Insurance remains a cornerstone of the community it has served for generations.

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