

# Audit reports 2 infractions in 2024

BY VICTORIA COX  
EDITOR

Kentucky Auditor Allison Ball has released the audit of the financial statements of the LaRue County Fiscal Court for the fiscal year that ended June 30, 2024. The schedule of findings and responses identified two deficits relating to the LaRue County Detention Center.

First, it states the fiscal court and LaRue County Jailor Jody Perry did not follow bidding procedures required by the Model Procurement Code for the LaRue County Detention Center's food service program and commissary vendor.

Per Kentucky law, of which the provisions have been adopted by LaRue County, all contracts and/or purchases by government agencies must be awarded through competitive sealed bidding. These bids are required to be opened publicly, and record must be made of any bids that were received and how bids were awarded.

"The fiscal court disbursed \$184,615 for the detention center's food service program without approving a bid for the service until April 23, 2024," the report states. "The jailer advertised in the newspaper for bids on food service to be opened Feb. 28, 2023; however, no documentation was provided as to the outcome of the bid advertisement ... In addition, the jailer did not bid disbursements of \$210,375 for the detention center's commissary vendor"

Jailer Perry disagreed with the audit's accusation that the jail incorrectly bid the food service program, stating the Notice of Bid Acceptance of the Food Service bids were adequately advertised in the local newspaper.

"The proof of the bid notice in the paper was provided to the Auditor," he said. "Regardless of it not being found in the Fiscal Court minutes. I have no control of what is entered into the minutes by the clerk. The newspaper ads should suffice as proof the notice of bid acceptance was completed."

Acknowledging that the food service bids were advertised in the newspaper as submitted, the auditor reiterated that bids are required to be open publicly and documented. Perry stated no corrective action would be taken, as he retains the position that the process was completed correctly.

Regarding the bidding of the commissary vendor, Perry cited KRS 441.135 and stated jailers are not required to bid commissary "as it is not a service paid for from the jail budget ... it is income."

In response, the auditor explained that state law forbids officials from entering any contract with a value of more than \$40,000 without first advertising for bids. This necessity remains whether county funds are being expended or not;

therefore, because the jail bank account was utilized to purchase commissary inventor to resell to inmates, the auditor holds that a bid for the commissary vendor should have been advertised. Although he opposed this conclusion, Perry said he already planned to bid the canteen services when the current contract matures in 2027.

The second deficit found that the detention center's year-end commissary financial report and bank reconciliations were not accurate.

"The jailer maintains two separate bank accounts to account for funds received from inmates: the Inmate Account and the Commissary Account," the report states. "The year-end commissary reports detailed receipts and disbursements from the Inmate Account and omitted receipts and disbursements of the Commissary Account. In addition, the ending book balance on the report did not include the book balance for the Commissary Account and does not agree with the jail's receipt and disbursement ledgers and bank reconciliations."

Conceding that the inmate account and commissary account do not correspond with each other, Perry said the two accounts are not meant to match because they are not incorporated which each other and are utilized for different purposes. While acknowledging that the accounts are separate, the auditor reiterated that both accounts are still required to be presented accurately.

Regarding the allegation that the jail's bank reconciliations were not accurate, the auditor stated, "[The jailer's year-end bank reconciliations] included incorrect amounts for outstanding checks and deposits-in-transit in both jail bank accounts. Further, the jail routinely accounts for profits from commissary sales in the inmate bank account instead of in the commissary bank account ... Due to inaccurately reporting funds in the correct account, the inmate bank account has an unexplained overage in the account of \$17,860 payable to the commissary account."

Perry also disagreed with this finding, stating, "As provided documents show, at most the overage is \$152, which is funds in transit between account reconciliations." Although the auditor rejected this claim and repeated the unexplained balance found, Perry said no corrective action will be taken "as we disagree with the finding in its entirety."

Overall, the report determined that the financial statements of the LaRue County Fiscal Court for the fiscal year that ended June 30, 2024, presents fairly in accordance with the regulatory basis of accounting generally accepted in Kentucky. The audit report can be found at auditor.ky.gov.

# It's graduation week



**Left:** Lesly Rosalas, Kadance England, Alana Cecil and Morgan Lanham were all smiles as they got ready to load the buses headed to the National Park for the annual Senior picture on the Memorial building steps. That photo and more can be found in the Graduation Keepsake edition inside today's paper.

Photos by Allison Shepherd



**Right:** Seniors Kristina Grimes, Ashlynn Wolfe, Emily McCarol, and Hailey Richards getting ready for the Senior photo last Thursday. LaRue County High School graduation is scheduled for 8 p.m. Friday, May 23.

## COMMUNITY CALENDAR

### EVENTS

#### Tent Revival

An Old Fashioned Tent Revival is being held at 7:30 p.m. on Lee Oak Drive, Hodgenville. The revival began on Monday, May 19 and will continue through Friday, May 23. Different local young ministers will be preaching nightly. Contact Bro. Isaac Asselin at 270-735-5607 for more info.

#### Senior Celebration

Hosted by Lincoln Trail Area Development District (LTADD), Senior Celebration will be held on Thursday, May 22 from 9 a.m. to 12 p.m. This is a free event for seniors, and held at the Pritchard Community Center at 404 South Mulberry Street in Elizabethtown. Lunch will also be provided. For more information call the LTADD at 270-737-6082.

#### Wellness on Wheels

Baptist Health Hardin's Wellness on Wheels (WOW) mobile health unit will at Hodgenville Methodist Church on May 28 from 9 to 11 a.m. located at 825 Tonieville Rd, Hodgenville. Wellness on Wheels will offer basic healthcare screenings. Some services include height, weight, blood pressure and body mass index measurements, as well as screenings for thyroid function, cholesterol, glucose levels and anemia. For questions, call 270-706-5540.

#### Hawk Dark Dash 5K rescheduled date

A 'one of a kind' electrifying glow-in-the-dark race organized entirely by the fourth graders at Hodgenville Elementary School has been rescheduled for Friday, May 30. The event will begin at 8:48 p.m. at the school. Expect glow lights a pre-race dance party and tons of fun. Registration is \$25. Register at runsignup.com. Proceeds fund the Hawk Store at HES.

#### Bike Rally Car Show

A Bake Rally Car Show will be held on Sunday, June 1 at Buffalo Baptist Church, located at 2530 Greensburg Rd., Buffalo. The biker rally/ blessing/ride will begin at 11 a.m., followed by the car show and family fun day at 1 p.m. For questions or more information, call 270-325-2014.

#### Benefit Concert for Savannah Rose Pruitt

A benefit concert for



Savannah Rose Pruitt will be held at 6 p.m. on June 8 at Buffalo Baptist Church, located at 2530 Greensburg Rd., Buffalo. Attendees will enjoy the music of Camille Turner, Glen Rice, Brenda Martin, Robin Milby, the Buffalo Baptist Praise Team, the Vass Family and others. For questions or more information, call 270-528-4014.

#### Oak Hill Donations

Oak Hill Baptist Church is requesting donations to support cemetery mowing. Please make checks payable to Oak Hill Baptist Church ATTN: Cemetery and mail to P.O. Box 252 Sonora, KY 42776.

#### Pleasant Grove Donations

Pleasant Grove Baptist Church is requesting donations to support cemetery mowing. Please make checks payable to Pleasant Grove Baptist Church Attn: Cemetery, and mail to 125 Howardstown Road, Hodgenville KY 42748.

#### PUBLIC LIBRARY — 270-358-3851

##### Tuesday, May 27

The public is invited to a 'Coffee and Chat' event with State Representative Ryan Bivens at 5:30 p.m.

#### LOCAL SUPPORT

**LaRue County Community Action** has a giveaway one Wednesday each month from 4 to 5:30 p.m. at the LaRue County Parks & Recreation building in Hodgenville. The next giveaway will be held Wed, May 21.

**Clothing Closet** — South Fork Baptist Church located at 4915 New Jackson Hwy in Hodgenville offers a FREE Clothing Closet option for

the public from 9:30 a.m. to 3 p.m. Monday through Thursday. Call Machelie McDowell for more information at 270-325-3626.

#### The Shepherd's Pie

**Food Pantry**, hosted by the Magnolia Cumberland Presbyterian Church, has a giveaway at 3 p.m. every Tuesday.

#### The Hope Food Pantry

at Hodgenville United Methodist Church has a monthly food giveaway on the 4th Wednesday of each month. Each eligible person can attend one session, either in the morning from 9:30 to 10:30 a.m. or during the afternoon session from 5 to 6 p.m. FMI call Susan Phelps at 270-735-6334.

### MEETINGS

#### LTADD Board of Directors

The Lincoln Trail Area Development District Board of Directors will meet at 1:30 p.m. on Wednesday, May 21 at the Lincoln Trail ADD office, located at 750 Provident Way, Elizabethtown.

#### LaRue County Fiscal Court

The next regularly scheduled meeting of the LaRue County Fiscal Court will be held at 9 a.m. on Tuesday, May 27.

#### Ancestral Trails Historical Society

The public is invited to attend the ATHS meeting at 7 p.m. on Friday, June 6, JSO Building, Room 112. Free, do not have to be a member to attend. Light refreshments served. For further information contact ATHS Library at 270-982-0881 or mgbarnes@hotmail.com

#### Hodgenville City Council

The next regularly scheduled meeting of the Hodgenville City Council will

be held at 6 p.m. on Monday, June 9.

#### LaRue County Board of Education

The next regularly scheduled meeting of the LaRue County Board of Education will be held at 6 p.m. on Monday, June 16.

#### Celebrate Recovery

Held every Thursday evening from 6-8 p.m. at Ovesen Heights Baptist Church located at 1604 Bardstown Road in Hodgenville. FMI call 270-735-5005.

#### Lions Club

The Hodgenville Lions Club meets the second and fourth Thursday evenings at 6 p.m. at El Acapulco, 195 Lee Oak Drive, Hodgenville. Come out and learn more about the Lions Club or call Linda Henry at 502-888-9256 or email lionlindahenry@yahoo.com for more information.

### RECYCLING

#### Glass Recycling

Drop off location is the LaRue County Road Department (across from the LC High School). Accepting clear, green, brown, blue, broken china and ceramics; no window glass is accepted. Next dates are June 17 and July 15 from 10 a.m. to 2 p.m. FMI call Jill Gray at 270-234-6619.

Recycling trailers are in the following locations for the community's use. In Hodgenville — LaRue County Courthouse lower parking lot, 209 West High Street Hodgenville; in Buffalo — Buffalo Fire Department — 2619 Greensburg Road; and in Magnolia — Old School Market — 9050 New Jackson Hwy. Contact Jill Gray at 270-234-6619 with any questions.

If you have an event you would like to share, bring it to our office located at 40 Shawnee Drive in Hodgenville, leave it in our outside drop box, or email editor@laruecountyherald.com.

## WATER

FROM PAGE A1

A special condition attached to KIA's loan approval tendered on May 1 was a requirement that the city pass a resolution "demonstrating their intention to increase revenues as necessary to maintain the KIA's required 1.1 debt coverage ratio." A KIA review indicates the city must increase its revenue by approximately \$140,000 by fiscal year 2027 to meet the loan requirement.

Hodgenville Mayor Jim Phelps presented the required resolution to the

City Council on Monday, stating that the increased rates would be determined by KIA and put into effect no later than July 1, 2026. The resolution was passed unanimously with a motion by Rita Williams and a second by Tony Stewart; council members Ryan Jeffries and Lisa Reidner were absent from the meeting and vote.

Other items approved at the May meeting include:

- The opening of a Restaurant Tax Checking Account; the city expects to begin collecting restaurant tax funds on July 1 and will subsequently disburse the funds to the Hodgenville Tourism and Convention Commission.

- The surplus of a 2014 Dodge Durango and a 2000 Ford.
- The donation of water for the 2025 LaRue County 4-H Fair; water will be turned on July 23 and off on Aug. 4.

### DEPARTMENT REPORTS

Heath Graham, a volunteer with the Hodgenville Fire Department, reported four runs for April, including one EMS assist, one smoking oven, one motor vehicle accident and one electrical issue.

The next meeting of the Hodgenville City Council will be held at 6 p.m. on Monday, June 9 at Hodgenville City Hall.

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