



Serving Owen County Since 1869

THE NEWS-HERALD

VOL. 155 - NO. 45

FRIDAY, NOVEMBER 14, 2025

\$2

State auditor releases findings from fiscal court audit

Ball points out ‘material misstatement’ of quarterly report, issues with purchase orders, bidding

BY STAFF REPORTS

An audit of the Owen County Fiscal Court revealed issues with following bid requirements and making purchases, along with fourth-quarter report that was “materially misstated,” according to information released by Kentucky Auditor of Public Accounts Allison Ball.

The audit was for fiscal year 2024.

The auditor found the fiscal court was not in compliance with bidding requirements, noting that five purchases were required to advertised for bid per the court’s administrative policies but were not.

“Upon inquiry for bid files to support those purchases, it was determined a total of four purchases, totaling \$964,025, were not in compliance with the county’s administrative policy for bid requirements,” the auditor said.

One disbursement was purchased using the Finance and Administration Cabinet’s Master Agreement. However, there was

no documentation maintained by county staff to evidence their verification of obtaining a quote from a minimum of three vendors included in the state master agreement, the auditor said.

The auditor added that bid proposals, their acceptance and the results for two disbursements were not sufficiently documents in fiscal court minutes. She also noted that one advertised bid included no documentation of bid specifications nor evidence of advertisement for the bid.

The auditor recommended the judge-executive implement procedures to ensure bid procedures are followed per the county’s administrative code.

Owen County Judge-Executive Todd Woodridge did not respond to a request from the News-Herald for comments on the audit. The audit, however, did include his comments on each of the findings, including the one above.

“Owen County Fiscal Court will be discussing the approval and adoption of the Model Procurement Code,” he said in the audit.

The auditor found that the county’s fourth-quarter report was materially misstated. She said the bond and construction bond accounts for 2018 were not reported in the county’s general fund in the report.

She also said the receipt of \$110,124 from the Kentucky Association of Counties was “incorrectly reported as a cash receipt and should have been reported as financing obligation proceeds on the report. She added that the fiscal court did not prepare a financial statement for the Public Properties Corporation (PPC), for which the 2017 bond account is maintained that included \$909,850 of receipts and disbursements, and a beginning balance of \$413.

The auditor recommended that the Owen County Fiscal Court implement control procedures to review 2018 bond bank account statement balances to make sure they are properly reported on the fourth quarter report and prepare a financial statement to account for PPC fund activity (2017 bond account) and evidence their review of that fund’s bank activity.

Woodridge’s response in the audit was that the fiscal court would implement controls and procedures to address the findings.

The audit showed that the fiscal court did not properly utilize the purchase order system it has in place, noting that on 23 purchase orders tested, the purchase orders were prepared after the invoices were received or not prepared at all.

“The invoices from various departments would be sent to the judge/executive’s office to enter in the purchase order system,” the auditor said.

“The county would assign a purchase order number to the invoice. The purchase order system utilized by the county tracks all invoices to be paid. Invoices tested had an appropriation account code indicated, the claims list was prepared and approved by the fiscal court, and the appropriation ledger was updated on a regular basis.

“The fiscal court did not have controls in place to ensure that staff knew the requirements or did not monitor/review to make sure requirements were followed. By not properly following the purchase order system as required, the county staff did not determine if there were budgeted funds available for the expenditures for those invoices before ordering services or work to be done.”

Woodridge’s response in the

audit was that the fiscal court will establish a well-planned purchase order system in its administrative cord.

The auditor also said the judge-executive’s office “lacked adequate segregation of duties over receipts collected directly into his office. She said the county’s former treasurer was responsible for receiving receipts and depositing receipts in the bank with no independent review. Ball said the fiscal court relied on the treasurer to execute most accounting functions but did not have procedures in place to implement segregation of duties.

“The lack of segregation of duties increases the risk of misappropriation of receipts, errors, and inaccurate financial reporting,” the auditor said. “The same employee primarily performing related functions without sufficient oversight and review increases the risk that errors or fraud may go undetected. Additionally, proper segregation of duties and oversight and review protect employees in the course of performing their daily responsibilities.”

Woodridge said in response that the “Owen County Fiscal Court implemented procedures after exit date when the auditor notified them of this issue.”



Photo furnished

Lifelong resident Brook Chapman brought her talent for permanent make-up to Owenton when she opened her studio Permanent Edge on the courthouse square.

A passion for art

BY ANN CARTER
CORRESPONDENT

Owenton’s historic courthouse square has welcomed a new creative business, thanks to lifelong Owen County resident Brook Chapman, whose artistic journey began with simple childhood sketches and has evolved into a full-fledged studio offering tattoo artistry and permanent makeup services.

Brook’s passion for art started early.

“I began with small drawings as a child, and by the age of 12, I was creating larger, more detailed pieces,” she shared.

Over the years, her creativity expanded into pottery during her teens and floral arrangements in her 20s. But in her 30s, Brook decided to take on a new challenge: tattooing.

Her journey into the world of body art began with practice on synthetic skins and countless tutorials. “I knew if I could implement eyeliner, then I could take on every aspect of tattooing,” Brook explained.

After months of honing her skills, she earned her license in permanent makeup, which provided specialized training in techniques like eyeliner

and brows. Soon after, she pursued a second license in tattooing body art, officially making her dream a reality.

Brook first worked in a full-scale salon in Crittenden, but her heart was set on bringing her craft home to Owen County. “I was concerned with how the small town might react. Will they support me or ban me?” she admitted jokingly.

When she noticed a vacant storefront on the courthouse square, Brook contacted building owner Debbie Segritto. “She loved the idea and helped me along the way with gui-

dance on opening my own business,” shared Brook.

“I’ve been booked almost the entire time I have been open,” Brook stated when asked how the community has received her so far. Brook offers permanent eyeliner, microblading, and lip blush, as well as teeth whitening, lash lifts, and tattoo artistry.

Today, Brook’s studio, Permanent Edge, LLC, stands as a testament to her artistic evolution. From childhood sketches to permanent ink artistry, Brook’s story reflects her passion and adds a unique touch to Owenton’s business district.

Livestock Expo runs through Nov. 20

BY STAFF REPORTS

As fall settles across the Bluegrass, a familiar rhythm begins at the Kentucky Exposition Center with the start of the North American International Livestock Exposition (NAILE). Showcasing a record-breaking number of entries, the internationally attended event runs through November 20. With 1,800 more entries than 2024, NAILE will feature nearly 27,000 livestock entries across a variety of species, including cattle, goats, sheep, swine, and more.

“Today, we welcome thousands of exhibitors, their livestock, and their competitive spirit to Louisville, Kentucky,” said David S. Beck, President and CEO of Kentucky Venues. “We’re thankful to see record growth and interest in our exposition. At this cornerstone event, we will showcase the best of the breeds on our iconic green shavings, recognize individuals in the industry who dedicate their livelihood to the betterment of agriculture and others, while facilitating our mission of developing the next generation of leaders who will shape our future.”

While NAILE remains rooted in tradition, the show continues to evolve. Visitors will notice Kentucky Venues is in the midst of a major expansion and renovation project, which included the demolition of Newmarket Hall, long known for hosting livestock sales during NAILE. This year, sales will be moved throughout the facility, including at the Hitching Post, which will also serve as an entertainment tent featuring live music and food on select days.

The excitement extends beyond the show rings as Freedom Hall comes alive from November 13 to 15 with the North American Championship Rodeo Presented by Rural 1st®. Before and after the rodeo, visitors can explore the North American Country Store, featuring more than 100 vendors, or enjoy live country music and Kentucky cookin’ at the Hitching Post. Headlining acts include Chancey Williams, Alex Miller, The Kentucky Headhunters, Soul Circus, and more, taking the stage November 13–18.

For more schedules, tickets, and more information on planning a visit, go to livestockexpo.org

INDEX

OBITUARY
SPORTS

A2
A4-A5



INSIDE

Lynch, Young combine to lead Owen County offensive unit

PAGE A4

CONTACT US

PHONE: 502-446-2537

CLASSIFIED READER ADS: 502-732-4261

EMAIL: EDITOR@OWENTONNEWSHERALD.COM