

Date Change: OCTC Workforce Solutions Partners with Boys & Girls Club for Second Annual Hands-On Horizons Event

By Bernie Hale

OWENSBORO, KY Owensboro Community & Technical College's (OCTC) Workforce Solutions Team is partnering once again with the Boys & Girls Club to host the second annual Hands-On Horizons event on Wednesday, February 4, from 4:30 to 7:30 p.m. on OCTC's downtown campus, located at 1501 Frederica Street, Owensboro.

The event is expected to welcome nearly 70 Boys & Girls Club students from Daviess, Butler, Henderson, and Ohio counties, providing them with an interactive introduction to career pathways and technical training opportunities available through OCTC.

Hands-On Horizons is designed to expose students to a wide range of high-demand, hands-on careers through engaging demonstrations and activities led by OCTC Workforce Solutions faculty and staff. Participating programs will include Veterinary Technology,

Healthcare, Commercial Driver's License (CDL), I-TEC, Carpentry, Welding, and additional workforce-focused training areas.

"Our goal is to help students see what's possible and begin imagining themselves in careers they may not have considered," said Sheri Plain, Vice President of Workforce Solutions. "By giving them hands-on experiences and real conversations with instructors, we hope to spark curiosity and confidence at an early age."

The partnership with the Boys & Girls Club reflects OCTC's continued commitment to community engagement and workforce development, particularly in introducing young students to viable career options that align with regional workforce needs.

"Hands on Horizons represents the power of partnership in action. By working alongside Owensboro Community & Technical College, the Cliff Hagan Boys & Girls Club is giving our teen members meaningful, hands-on

exposure to career pathways and real-world skills that prepare them for life after high school. Together, we are helping young people envision their future and take confident steps toward it" added Ryan Bibb, COO at the

Boys & Girls Clubs.

"This event is about opportunity and exposure," said Becky Barnhart, Workforce Solutions Director. "Hands-On Horizons gives the students a chance to explore careers in a fun, supportive

environment while connecting them with people who want to see them succeed."

Hands-On Horizons is the second annual event of its kind and continues to grow as a collaborative effort to inspire the next generation of skilled

professionals across the region.

For more information about OCTC Workforce Solutions and community partnerships, email becky.barnhart@kctcs.edu.



ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Greg Terry, Carlisle County Judge/Executive
The Honorable William Gilbert, Former Carlisle County Sheriff
The Honorable Eric Perry, Carlisle County Sheriff
Members of the Carlisle County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the former Sheriff of Carlisle County, Kentucky, for the period January 1, 2024 through May 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the former Carlisle County Sheriff for the period January 1, 2024 through May 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws 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 statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the former Carlisle County Sheriff, as of May 31, 2024, or changes in financial position or cash flows thereof for the period then ended.

Basis for Opinion

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 (GAS), issued by the Comptroller General of the United States, and the Audit Program for County Fee Officials 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 former Carlisle County Sheriff 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 former Carlisle County Sheriff on the basis of the accounting practices prescribed or permitted by the laws of Kentucky, 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

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. 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 former Carlisle County Sheriff'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 as a whole 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 GAS 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 controls. 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 GAS, 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 former Carlisle County Sheriff'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 former Carlisle County Sheriff'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 have identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 4, 2025, on our consideration of the former Carlisle County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 former Carlisle County Sheriff's internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report finding:

2024-001 The Former Carlisle County Sheriff Failed To Remit Excess Fees To The Fiscal Court

Respectfully submitted,

Allison Ball
Auditor of Public Accounts

September 4, 2025
Frankfort, KY

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

Regional Riverport Project moves forward

By Laurna Todd

KPI Writer

The West Kentucky Regional Riverport Authority (WKRRA) is a quasi-government entity formed by the county Judge/Executives of Ballard, Carlisle, Hickman and Fulton counties to lead planning and development of a regional riverport and related infrastructure in West Kentucky.

The Authority was created in response to major job losses across the region and is focused on strengthening the local economy by expanding transportation options, attracting new industry, and supporting existing agricultural and industrial partners. By developing inland waterway access, the Authority aims to reduce transportation costs for businesses, improve supply chain efficiency, and create long-term opportunities for job growth.

Working in coordination with the West Kentucky Alliance for a Vibrant Economy (WAVE), the Riverport Authority oversees site selection, infrastructure planning, grant development, and partnerships related to riverport operations. The Authority also serves as a

regional voice in discussions involving state and federal agencies, positioning West Kentucky for future transportation and economic development investments.

Wickliffe was selected as the focus of riverport development due to its strategic location near the confluence of the

Ohio and Mississippi rivers, proximity to Cairo, Illinois, and strong interest from agricultural and industrial stakeholders.

The location offers access to major national and international trade routes while complementing existing riverport activity in Hickman and Paducah.

Meetings of the West Kentucky Regional Riverport Authority are open to the public, and officials encourage residents to attend to learn more about current projects, long-term goals, and the potential impact on the region's economy.

2026 Meeting Dates

Meetings are held on the second floor of the Carlisle County Courthouse, 985 U.S. Hwy. 62, Bardwell. Dates are subject to change.

Feb. 10 • March 10 • April 14 • May 12 • June 9 • July 14 • Aug. 11 • Sept. 8 • Oct. 13 • Nov. 10 • Dec. 8, 2026