

Education commissioner will focus on school accountability

MCKENNA HORSLEY
KENTUCKY LANTERN

FRANKFORT — The legislative session that kicked off last week brings Education Commissioner Robbie Fletcher his first opportunity to influence Kentucky's two-year budget as the state's top school officer.

High on Fletcher's priority list is an overhaul of the assessment and accountability systems that has been in the works since before Fletcher, the former Lawrence County superintendent, became commissioner.

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incoherent. Eventually, he became expressionless and completely unresponsive to any stimuli. Even so, Haig reports that an hour before his death, Michael "woke up." He smiled and spoke clearly, with his family holding vigil at his bedside, holding their hands and consciously interacting. Shortly after that, Michael died. The attending nurse who had witnessed the event unfold claimed it to be "like a miracle." Undoubtedly, it was like a miracle—it certainly appeared to meet the criteria. But the story gets even more remarkable. Professor Haig said, "It wasn't Michael's brain that woke him up to say goodbye that Friday. His brain had already been destroyed. Tumor metastases don't simply occupy space and press on things, leaving a whole brain. The metastases actually replace tissue. Where that gray stuff grows, the brain is just not there."

Religious experience researcher Dale Allison, Jr. notes that even Alzheimer's patients present cases of "terminal lucidity." Often, as Alzheimer's and Dementia progress, patients fail to recognize those whom they had known and even loved during their lives. One such case involved an unresponsive patient who, a few moments before her death, began to engage in coherent conversation, talking about her family, her church, and death. Her daughter could hardly believe what had happened. Even so, researchers report that the most common themes include final wishes, words of reconciliation, and preparations for death. And a keen awareness of their "imminent departure."

Terminal lucidity occurs not only in cases of brain tumors and Alzheimer's; it has also been observed in victims of stroke, schizophrenics, and meningitis. And these are not one-off isolated cases. They occur over and again, and they occur around the world, among all races, in all cultures, among both sexes, and at various ages. One survey indicated that seven out of ten caregivers were familiar with terminal lucidity.

The plan is contained in House Bill 257 introduced last week by Rep. J. T. Payne, R-Henderson, assistant principal of the Henderson County Career and Technical Center.

Fletcher, who in 2024 became the first Kentucky education commissioner to be confirmed by the Senate, has been on the job for less than two years. In a recent interview with the Kentucky Lantern, he talked about some of what he's hoping to accomplish in the new year working with the Republican-controlled legislature and Democratic Gov. Andy

Beshear.

School accountability

The local piece is the "most exciting area" of the new accountability model, Fletcher said. Schools would ask their communities what should be expected of graduates and incorporate local feedback into education quality measures.

The Kentucky Department of Education (KDE), which Fletcher oversees, has been working for several years on the new model to measure students' academic progress following a statewide survey in 2020 and a listening tour in 2021. In

addition to local accountability, the model framework directs schools to provide vibrant learning experiences with the communities they serve.

Fletcher said the new system would focus on measuring in-

dividual student growth rather than comparing larger cohorts of students.

A news release from the education department says the current system evaluates schools based on the change in

accountability indicators from year to year. "In the new system, schools would be evaluated by the academic progress each individual student makes over the course of a year in reading and mathematics."



ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Marshall Todd, Pulaski County Judge/Executive
The Honorable Tim Price, Pulaski County Clerk
Members of the Pulaski 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 County Clerk of Pulaski County, Kentucky, for the year ended December 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 Pulaski County Clerk for the year ended December 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 Pulaski County Clerk, as of December 31, 2024, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and 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 Pulaski County Clerk 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 Pulaski County Clerk 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 statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Pulaski County Clerk'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 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 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 Pulaski County Clerk'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 Pulaski County Clerk'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 October 1, 2025, on our consideration of the Pulaski County Clerk'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 Pulaski County Clerk's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, KY

October 1, 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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PUBLIC NOTICE

The Lake Cumberland Area Development District's Board of Directors Meeting will be held on **Thursday, January 22, 2026 at 11:00 am C.T. (12:00 pm E.T.)**, in the large conference room at the Lake Cumberland Area Development District office in Russell Springs.

A packet will be emailed at a later date with minutes from the previous Board of Directors meeting that was held on November 20th, 2025 along with the agenda and pertinent report. A zoom link will also be sent for those who may not be able to attend in person.

Should you have any questions regarding this correspondence or the upcoming meeting, please feel free to contact Mr. Waylon Wright at 270-866-4200. We look forward to seeing everyone on Thursday, January 22nd.

Lunch will be provided before the Roll-Call.