



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

To the People of Kentucky
 The Honorable Andy Beshear, Governor
 Holly M. Johnson, Secretary
 Finance and Administration Cabinet
 The Honorable Johnny W. Roberts, Jr., Hancock County Judge/Executive
 Members of the Hancock County Fiscal Court

Report on the Audit of the Financial Statement
Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Hancock County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Hancock County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Hancock County Fiscal Court, for the year ended June 30, 2025, in accordance with accounting practices prescribed or permitted by the Commonwealth of Kentucky 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Hancock County Fiscal Court, for the year ended June 30, 2025, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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*, issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* 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 Hancock County Fiscal Court 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 Hancock County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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

Hancock County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 Hancock County Fiscal Court'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 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 *Government Auditing Standards* 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 *Government Auditing Standards*, 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 Hancock County Fiscal Court'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 Hancock County Fiscal Court'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 identified during the audit.

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Other Matters
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Hancock County Fiscal Court. The Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2026, on our consideration of the Hancock County Fiscal Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 Hancock County Fiscal Court's internal control over financial reporting and compliance.

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

- 2025-001 The Hancock County Fiscal Court Failed To Implement Adequate Internal Controls To Ensure Complete And Accurate Accounting Records Were Maintained
- 2025-002 The Hancock County Fiscal Court Lacks Internal Controls Over Disbursements
- 2025-003 The Hancock County Fiscal Court Failed To Implement Sufficient Internal Controls Over Their Service Organization's Collection Of Ambulance Receipts
- 2025-004 The Hancock County Fiscal Court Failed To Implement Adequate Internal Controls Over Receipts

Respectfully submitted,

 Allison Ball
 Auditor of Public Accounts
 Frankfort, Ky

March 17, 2026
 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.

209 ST. CLAIR STREET
 FRANKFORT, KY 40601-1817
 TELEPHONE 502.564.5841
 FACSIMILE 502.564.2912
 AUDITOR.KY.GOV

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Ask Dorrie
 AskDorrie@gmail.com

Dear Dorrie: I have a female co-worker who is making my job very difficult. Whether we are one-on-one or in a group meeting, no matter what I say she often antagonizes me, interrupts me, or is completely dismissive. I get very anxious when I know I have to go into a meeting with her. And when she acts in this manner, I usually freeze. What would you suggest I do?

Desperate
 Dear Desperate: An adult bully was most likely a childhood bully. A childhood bully intentionally intimidates, undermines, or degrades their victim, gossip, sabotage, exclusion, public shaming, and many other conscious behaviors.

Bullying takes a profound toll on its victims. Stress levels, self-confidence, and even our grasp on reality gets distorted if bullying is constant.

Don't Blame Yourself: Bullies often manage to camouflage their behavior in such a way that you may start to believe it is your fault. You may begin to question your self-worth. You may wonder if they did something to bring on the torment.

Be assured, you never would have encouraged others to subject you to unfound criticism, obvious exclusion, or targeted gossip that destroys your self-esteem and confidence.

Correct the bully: Call out the bully. For instance, if you don't like being called "Whale" or "Mama Lama," say so when it happens, in public if feasible. Calmly say, "That's not my name--please call me Marie," or "I'm not on board with that--please use my name." Don't make a joke of it because that could send the message that you're uneasy or susceptible. Stand up for yourself and state what you want. The objective is to show that there is no fun or incentive in provoking you.

Don't let the bully know they're getting under your skin: If the bully is persistent and entrenched, don't face him/her. Defiance will not work. Bullying is a thought out, systematic battle, not an "Opps, my bad." A Confrontation just shows the bully that the fight to get under your skin is working.

Fight it the healthy way: Spend more time with friends and family, take care of yourself in a healthy way such as exercise, and meditation. Allow your family, friends and co-workers to help confirm your sense of reality and remind yourself you DO NOT deserve this cruel treatment.

Take the issue seriously: You may be tempted to go to your boss or the bully's boss but consider going higher. Why? Often the bosses know

exactly what's going on, but the bully has spent time growing that relationship (kissing up) so they're ingratiated to authority. To bypass this, go two or three levels higher.

When you get a meeting, don't bring up your feelings. Keep it straightforward and low on emotion. Stay calm and collected.

Use the terms "abuse" or "harassment," both of which have legal implications and are less dismissible by higher-ups.

Talk about the problem in terms of the bottom line. Emphasize that your bully's behavior is costing the business in terms of money, time, performance, and morale. Talk about efficiency and how stress, interference, and conflict caused by the bully end up costing the business. Nothing talks louder than the bottom line.

Mediation is not the answer: Mediation is great for resolving conflict where both sides want the conflict to be resolved, but that's not the case with bullying. The bully has nothing to gain from mediation.

Instead, request other solutions like a transfer of the bully, disciplinary action, or at the very least, an investigation with protection for you. If you get none of these, which is unfortunately probable, start planning your exit.

Buy yourself time with ego boosting: Many bullies are narcissists who think they're hot stuff. Other bullies have self-esteem issues and therefore target those who threaten their skills, expertise, or likability. Both types can often be briefly calmed with a calculated compliment and a statement that tells them you're not trying to step on their turf. Ego-stroking should not be long-term strategy; use it wisely to buy time while you figure out how to leave.

Get out of there! It can be tempting to stay because of pride, or a sense of justice, but in serious cases, the safest and healthiest thing to do is leave. Discreetly look for another job and fly far, far away.

Don't be a bystander: Once you're free of your bully, help others in the same situation. Therefore, even saying something as simple as, "Quit messing with him," or "No one thinks that's funny," can send a message to the bully that their shenanigans will not be tolerated. If they don't get any positive attention or encouragement from their acts, they will be less likely to continue. A bully's greatest asset is the agreement of others because it contributes to isolating their target. Breaking the cycle and standing up for others is one of the best things you can do.

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Riddle of the Week

Last Week's Riddle: I cast off chains of ancient lore and taught the mind to seek out more. Some still claim behind the stage, I held the quill of England's sage.

ANSWER: Francis Bacon.

This Week's Riddle: I mark a past both bold and bright. A spark that sets a land alight. Long kept by those who chose to be brave. We honor the freedom their courage gave. What milestone year am I? Send guesses by Monday to: jenniferwimmer7@outlook.com.