

Kentucky Auditor of Public Accounts announces result of Perry County Clerk audit

A HAZARD HERALD
STAFF REPORT

Kentucky Auditor of Public Accounts Allison Ball's office has announced the result of its audit of the 2024 financial statement of Perry County Clerk Wayne Napier's office, with two findings reported.

According to a statement from the APA, auditing standards require that the auditor's letter communicate whether the financial statement presents fairly the receipts, disbursements and excess fees of the Perry County Clerk in accordance with generally accepted accounting principles.

"The clerk's financial statement did not follow this format," the statement said. "However,

the clerk's financial statement is fairly presented in conformity with the regulatory basis of accounting, which is an acceptable reporting methodology. This reporting methodology is followed for all 120 clerk audits in Kentucky."

According to the statement, the clerk's office's fourth-quarter financial statement report submitted to the Kentucky Department for Local Government was materially inaccurate.

"Receipts were overstated by \$133,915, disbursements were understated by \$283,498 and excess fees reported were overstated by \$330,086."

According to the statement, while receipts and disbursement ledgers were accurate and properly maintained, the bookkeeper did not include two disburse-

ments on the fourth quarter report:

- Tangible personal property tax payments of \$223,497; and
- State advancement repayment of \$60,000.

Also, the statement said, the bookkeeper overstated the receipts on the fourth quarter report by including \$134,521 of state grant receipts, which are not part of the excess fees collected by the office.

Ball's office recommended the clerk's office implement stronger internal controls in the review of the financial reporting process and ensure that underlying accounting records, such as receipts as disbursements ledgers, reconcile with financial reports.

According to the statement, Napier's office responded that

personnel have received additional training to ensure the fourth quarter is accurately reflected on the report.

In addition, the statement said, the audit found that Napier's office lacks adequate segregation of duties over receipts, disbursements and bank reconciliations.

"During our review of internal controls, we noted the bookkeeper receives cash, posts revenue and disbursements to the ledger and completes the monthly bank reconciliations with the county clerk providing oversight of these duties," the statement said. "The lack of segregation of duties occurred because the county clerk failed to segregate incompatible duties. The county clerk states that he cannot hire additional employees to allow

segregation of duties due to budget limitations. Lack of segregation of duties resulted in inaccurate financial reporting to state and local taxing districts."

The statement said Ball's office recommended a greater segregation of duties over receipts, disbursements and reconciliations.

"If segregation of duties is not feasible due to lack of staff, we recommend the county clerk implement and document strong oversight over incompatible functions," the statement said. "The person providing this oversight should document his or her review by initialing all source documentation."

Napier's office responded that additional training is being conducted with staff.

Save A Lot gives back to hospice

Save A Lot of Hazard donated over \$7,000 worth of food to Greg and Noreen Hospice Center on March 6. The food was collected from customers who purchased food bags as part of Save A Lot's Race Against Hunger Food Drive.



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Levitt AMP Whitesburg Music Series announces 2026 lineup

SPECIAL TO APPALACHIAN
NEWSPAPERS

The Levitt AMP Whitesburg Music Series returns to the Mountain Heritage Stage in downtown Whitesburg this summer. These family-friendly, free outdoor concert events are 10 Thursdays from June 4 to Aug. 6. The music starts at 6:30 p.m. with headliners at 7:30 p.m. The Whitesburg Farmers Market opens at 6 p.m.

The headliners, according to a statement, include Grammy, Emmy and Blues Music Award winners, a member of the Kentucky Music Hall of Fame Class of 2026 and a couple whose legendary bands sold well over 10 million records.

The ten headliners are:

- Nicholas Jamerson & the Morning Jays (June 4) The Floyd County native co-founded the band Sundry Best (Kentucky Music Hall of Fame Class of 2026) and has released a dozen records between them and solo over the last 13 years. "Music has taken me places I never dreamed, like the Ryman and the Grand Ole Opry," Jamerson said. "But more than anything, it's a way for me to honor place and people, and to help others feel seen and proud of where they come from." One of Kentucky's best songwriters, Jamerson is working to mentor the next generation, helping other writers find their voice through projects like the Sleeping in the Woods Songwriter Festival.

- Ben Sollee (June 11) Emmy-winning composer, cellist, and experiential designer. The Lexington native has been blurring boundaries with his musical style and career for nearly two decades — his latest album, "Long Haul" (2024) is no exception. Drawing on tonal influences from the American and global south, Sollee's vocals and unique cello style thread through each track binding seemingly disparate chapters of his journey — the Long Haul.

- Vicki Peterson & John Cowsill (June 18) Vicki Peterson of The Bangles (whose work includes #1 hit "Walk Like

An Egyptian" and several other Top 10 songs, such as "Eternal Flame" which is the biggest single by an all-female band in history) teams up with John Cowsill, drummer/vocalist for The Beach Boys for over 23 years and original member of the platinum-selling family band, The

Cowsills to lovingly present their debut Americana album comprised of songs written by John's late brothers, Barry and Bill Cowsill titled, "Long After The Fire."

- Cowan Creek Mountain Music School Faculty (June 25) For 25 years, CCMMS has matched master mountain musicians with learners young and old from across the country and internationally. The results are generational as several former students now perform on some of the country's biggest stages. Featuring current and former faculty and guests, the concert is sure to be a who's who of current Old Time Mountain music practitioners.

- Mr. Sipp (July 2) 2024 Grammy recipient & 2025 Blues Music B.B. King Award for Entertainer of the Year. Castro Coleman established himself as an award winning gospel performer and producer before entering the blues scene where he made an immediate mark. His soulful voice and fluid guitar playing lift any style to another level. Winner of several International Blues Music and Blues Music Association awards and nominated for another B.B. King Award in 2026.

- Amelia Day (July 9) Rising young artist with millions of streams and over 250k monthly Spotify listeners. Amelia Day is a musical jack-of-all-trades. Standing at the intersection of folk, rock, and pop, Day blends heartfelt storytelling, raw delivery, and unforgettable melodies into music that feels both fresh and familiar — like rediscovering an old favorite. A self-described writer before anything else, her perceptive lyricism extends far beyond her 23 years, with lines reminiscent of songwriting greats like Joni Mitchell and Paul Simon.

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