Audit ...

(Continued From Page One)

cies such as Department of Local Government (DLG), which could occur and go undetected.

Recommendations – We recommend the county clerk's office implement internal controls and segregate duties as much as possible. One individual should not be preparing and reviewing the receipts and disbursements ledger and preparing monthly bank reconciliations. Proper segregation of duties may not be possible with a limited number of employees, and, in that case, the county clerk could take on the responsibility of reviewing the receipts and disbursements ledgers and performing bank reconciliations. These reviews must be documented in a way that indicates what was reviewed, by whom, and when, because signing off on inaccurate information does not provide internal control.

County Clerk's Response – Plan to ensure that each daily checkout is reviewed by at least two employees and that bank statements are checked by reconciliation reports from bookkeeper.

• ***FINDING: The Morgan County Clerk's Fourth Quarter Financial Report Was Materially Misstated –*** The Morgan County Clerk's Fourth Quarter Financial Report submitted to the DLG was materially misstated. The county clerk's receipts per the fourth quarter report were understated by $64,860 and also included $8,741 of misclassifications. Misstatements to the disbursements on the fourth quarter report included $58,803 that was not posted, $18,425 in posting errors, and $4,389 of misclassifications.

Recommendations – We recommend the county clerk ensure that he is complying with applicable state laws and DLG's manual. We also recommend the county clerk reconcile the ledgers monthly, review reclassifications and adjustments, and develop policies for posting transactions to ensure that receipts and disbursements are categorized correctly on the ledgers and quarterly report.

County Clerk's Response – Plan to review more closely quarterly reports to ensure that all receipts and disbursements are properly categorized.

Additional Information

The county clerk's responsibilities include collecting certain taxes, issuing licenses, maintaining county records, and providing other services.

The clerk's office is funded through statutory fees collected in conjunction with these duties.

The audit report can be found on the auditor's website at https://www.auditor.ky.gov/Auditreports/Morgan/2024MorganFEC-audit.pdf.

Crash ...

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two inmates to Morgan County ARH in West Liberty for possible injuries.

Following the injured inmates' removal, the bus continued to its intended destination of EKCC.

As per Kentucky Department of Corrections Policy, Sheriff Motley, Deputies Jon Paul Turner, Scott Adkins and Jeff Smith, and Kentucky State Police Troopers Kyle Stacy and Brian Evans were on scene to assist correctional officers until the injured were removed and the bus resumed travel to EKCC.

"All inmates remained secure," Sheriff Motley said. "At no time was there any danger to the public."

The incident remains under investigation by KSP Trooper Brian Evans.

Rescue ...

(Continued From Page One)

approximately 11:30 p.m.

The caller identified the stranded party as Kelly Akers.

The Morgan County Rescue Squad and Deputy Colt Bowman of the Morgan County Sheriff's Office responded to the Yocum Falls area and found Akers uninjured.

Due to Akers' location, the Wolfe County Search and Rescue Team (WCSRT) was requested for a high angle rescue.

WCSRT volunteers assisted with Akers' removal from the area upon their arrival at the scene.

Morgan County EMS personnel attended to Akers, who declined EMS transport following her rescue.

Available For Adoption





Photos By Kathy Gullett

This is Buddha - a 4 year old male Anatolian mix.

This is Hazel - a 3 year old female Boxer mix.

For More Information: contact the Morgan County Animal Shelter at 743-2545 or stop by. Shelter Hours are Mon., - Fri. 10:00--2:00

Donations can be made to Helping Hands for Animals at P.O. Box 309, West Liberty, Ky. 41472
Located at 1854 Hwy. 205, West Liberty, Ky. 41472

★ SPECIAL COMMUNITY EVENT ★

FISH FRY

OCTOBER 17
OLD MILL PARK
WEST LIBERTY
12:00 PM - 7:00 PM

FREE food and drinks for everyone!
Inflatables for the kids!
Cornhole competition for the adults!
Bring the kids and have a great time visiting with friends!

Together, we can keep Morgan County safe, strong, and a great place to live.

★ I APPRECIATE YOUR SUPPORT! ★

PAID FOR BY KENNETH SCARBERRY FOR MORGAN COUNTY SHERIFF.

Elect
SHERIFF MORGAN COUNTY HONOR • INTEGRITY • SERVICE
KENNETH SCARBERRY
REPUBLICAN CANDIDATE FOR
SHERIFF

EXPERIENCED. DEDICATED. COMMITTED TO MORGAN COUNTY.

4 YEARS U.S. ARMY
Proudly served during the Gulf War.

U.S. ARMY RESERVE
Military Police Officer & Drill Sergeant.

24+ YEARS IN LAW ENFORCEMENT
From Patrol Officer to Assistant Director.

TOP TRAINED LEADER
State & federal police academies, leadership & federal management courses.

PROTECTING OUR COMMUNITY
Investigated serious crimes, drug operations, wildlife crimes, and more.

DANIEL BOONE NATIONAL FOREST
Investigated crimes in the Land Between the Lakes & served on Job Corps Centers.

FAMILY, VALUES. COMMUNITY.
Husband, father, grandfather, and a lifelong Morgan County resident.

HONESTY ★ INTEGRITY ★ HARD WORK ★ COMMUNITY
★ KEEPING MORGAN COUNTY SAFE, STRONG & SECURE. ★

My decades of law enforcement experience and proven leadership have prepared me to lead with integrity, accountability, and compassion. I believe in strong partnerships between law enforcement and the community—because safety starts with trust, and trust starts with service. I love this county, its people, and the values we share. With your support, I will work tirelessly to ensure Morgan County remains a safe and secure place for every family to call home.

I WOULD BE HONORED TO EARN YOUR SUPPORT AND YOUR VOTE
IN THE UPCOMING ELECTION FOR MORGAN COUNTY SHERIFF.
★ ★ ★ ★ ★