

Corbin Board of Education reviews Comprehensive Improvement Plan

■ By Leeann Fragosa

The Corbin Board of Education received an overview of the Comprehensive School Improvement Plans (CSIP) and Comprehensive District Improvement Plans (CDIP) during the Jan. 8 meeting.

Deputy Superintendent Cynthia Davis explained that Comprehensive Improvement Plans are required for the district's "A1 schools," which include Corbin Primary School, Corbin Elementary School, Corbin Middle School, and Corbin High School.

Other schools, such as Corbin Preschool Center, Corbin Educational Center, and the School of Innovation, are not required to complete the CSIP, but their data is still incorporated into the district's planning process.

Plans are developed over a year-long, four-phase process. The district is currently entering the final phase, which involves implementing and monitoring goals.

Each participating school principal provided a brief overview of their goals during the meeting.

Principal Tonya Proffitt of Corbin Primary School reported that by the end of the 2025–2026 school year, the school aims to increase average reading proficiency from 71 percent to 72.5 percent and math proficiency from 68 percent to 69.6 percent, as measured by the Kentucky Summative Assessment (KSA). The school also wants to address the achievement gap for students with disabilities, targeting 54.5 percent proficiency in reading and

29.5 percent proficiency in math. To achieve these goals, all special education (SPED) teachers will attend Professional Learning Communities (PLCs) and continue building positive relationships with students.

Principal Liberty Roberts of Corbin Elementary School shared that the school aims to increase reading proficiency from 73 percent to 73.4 percent, and math proficiency from 78 percent to 79.1 percent. The school wants to increase the average Social Studies proficiency from 62 percent to 68 percent. The school also wants to address the achievement gap for students with disabilities in reading from 34 percent to 34.5 percent and math from 39 percent to 39.5 percent. The school wants to increase the average Quality of School Climate and Safety indicator score from 82.7 percent to 83.8 percent.

Principal Evan Robinson of Corbin Middle School stated that the school aims to increase reading proficiency from 72 percent to 73.8 percent and math proficiency from 63 percent to 64.7 percent. The school is also working to address the achievement gap for students with disabilities in reading from 26 percent to 26.5 percent, and in math from 30 percent to 30.5 percent.

Principal Shannon Dixon of Corbin High School outlined goals to increase reading proficiency from 67 percent to 68.3 percent, and math proficiency from 61 percent to 63.3 percent. The school also plans to address the achievement gap for students with disabilities in reading from

26 percent to 26.5 percent and in math from 26 percent to 26.5 percent.

At the district level, the CDIP used CSIP data from reading and math proficiencies, along with each school's plan to achieve those goals.

For reading, the district will increase the average proficiency from 71 percent to 72.5 percent in district elementary, from 71 percent to 72.5 percent in district middle school, and from 67 to 67.8 in district high school. For math, the district will increase the average proficiency from 72 percent to 73.4 percent in district elementary, from 61 percent to 62.9 percent in district middle school, and 61 percent to 63 percent in district high school.

The district's second goal aims to increase the average proficiency in social studies from 62 percent to 67.5 percent in district elementary.

The district's third goal aims to increase the achievement gap to 41.5 percent in reading and 34.5 percent in math for district elementary, to 27.5 percent in reading and 29.5 percent in math for district middle school, and to 25.5 percent in reading and 25.5 percent in math for district high school. The district's last goal was to increase the average Quality of School Climate and Safety indicator score from 87.9 to 88.5 in district elementary.

Davis added that while schools are no longer required to set goals for every assessment indicator, work continues in all areas, even when not formally listed in the plans.



Photo by LEEANN FRAGOSA

Goal Setting: Deputy Superintendent Cynthia Davis leads discussion for Comprehensive Improvement Plans for district at school board meeting on Jan. 8.



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CHAMBER: Corbin mayor talks hopes for future before ribbon cutting

From the front page

some great growth in the future."

In terms of her hopes for future improvements, Razmus said she is very much aware of the need for a second exit off of the top of the Arena hill. "It is a very, very expensive problem to have," she said. "We have done everything that we can to handle the traffic that we have at times."

Razmus said that the city learned a valuable lesson with last year's LeAnne Morgan comedy shows, which snarled traffic for hours in the south Corbin area. "They wanted to have shows at four and seven, and we tried to accommodate it, but it was a mess," she explained. "So, we do have a problem, and we do recognize that. We are trying to do the best we can with scheduling, but we are also continuing to beat the drum that we really do need another exit off of Arena hill."

Razmus mentioned during her presentation that, despite having requests for funding turned down

on a couple of occasions recently, the city is not giving up on continuing to seek out funding that will help make new road infrastructure projects possible. She said she is hopeful that an announcement can be made regarding another large chunk of infrastructure grant money at some point in the next year or two.

"We are all in this to try and make this community better," Razmus commented. "We are the key that ties three counties together, and together we are unstoppable."

After the conclusion of Razmus' presentation, chamber members were invited next door for a ceremonial ribbon cutting at the TownePlace Suites and Fairfield by Marriott hotel. Visitors were able to tour the facility, get a look at guest rooms, and were treated to refreshments. The hotel has been open for business since late last year. Additional details about the facility can be found online at www.marriott.com.

ALLISON BALL

AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Pat White, Jr., Whitley County Judge/Executive

The Honorable William Elliott, Whitley County Sheriff

Members of the Whitley 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 Sheriff of Whitley 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 Whitley County Sheriff 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 Whitley County Sheriff, 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), 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 Whitley 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 Whitley 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 Whitley 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 Whitley 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 Whitley 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.

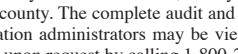
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2025, on our consideration of the Whitley 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 Whitley 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 Whitley County Sheriff's Office Lacks Adequate Segregation Of Duties

Respectfully submitted,



Allison Ball

Auditor of Public Accounts

Frankfort, KY

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