



Photo submitted

Big Impact Comes From Small Community Donations

BY TERRI COOPER

The remarkable display of community spirit in Spencer County is a testament to the power of its people. In a mere two months, the community has raised close to \$750 for the restoration of a historic log cabin located in downtown Taylorsville.

This cabin played a significant role in the county's history, having served as the home and headquarters of Felix Grundy Stidger, a Civil War spy, and is said to be the precursor to the secret service. Spencer County which is rich with history,

is a source of pride for the community. Bonnie Downs is one of the community members leading the cabin's restoration efforts, stating, "This was a way for everyone in the community to have an opportunity to share in the restoration of the Felix Grundy Stidger Cabin".

The Preservation Foundation would like to extend their sincerest gratitude to the local businesses that generously participated by placing donation jars at their checkout counters and to every Spencer County citizen for their donation and unwavering support.

Healthcare, first responder, education measures clear House

As the 2026 Kentucky General Assembly wrapped up its third week, lawmakers left Frankfort with an eye on the massive winter storm expected to hit the Commonwealth over the weekend. There may be differing opinions on how much snow and ice the state will see, but everyone seems to agree that Kentucky will feel the brunt of winter.

The week began with the House reaching one of the session's first major procedural milestones as the House Speaker appointed a special committee to review three separate citizen-filed impeachment petitions. This step is required by law when such petitions are submitted. Committee members will consider allegations against a state supreme court justice, a jailer, and a family court judge. The committee met early in the week to adopt rules and begin processing the filings. Impeachments are rare in Kentucky. Consideration begins in the House and, if House members find cause, it is then tried in the Senate. The legislature did impeach, convict, and remove from office a sitting commonwealth's attorney in 2023 after finding him guilty of using his elected position for personal gain. All documents are available under the Special Committees section at legislature.ky.gov and all meetings

are livestreamed and recorded on the legislature's YouTube channel, LRC Committee Meetings.

HB 34 would add hematologic cancers, commonly known as blood cancers, including leukemia, lymphoma, and multiple myeloma, to those eligible for death benefits paid to public safety and service personnel under existing statute. Under existing law, covered individuals include police officers, jailers, correctional officers, firefighters (paid and volunteer), EMS personnel, and certain National Guard and Reserve members.

HB 96 which I sponsored aims to improve the workgroup that oversees performance-based higher education funding. The measure would update the membership of the performance-based funding workgroup to include five members from the House, five from the Senate, the nine public university presidents, the president of the Council on Postsecondary Education, and one appointee from the governor's office.

HB 176 would require health insurance providers to establish a clear, consistent framework to exempt certain health care providers - including behavioral health providers - from prior authorization requirements. Prior authorization is a costly, time-intensive process requiring

providers to seek advance approval from insurers before delivering care, often delaying treatment and adding unnecessary administrative burden. By creating a path for qualified providers to be exempt, HB 176 would streamline care delivery, reduce red tape, and ensure patients can access healthcare.

HB 178 would make it easier for Kentuckians to access timely mental health care by supporting a collaborative care model that brings primary care providers, care managers, and consulting psychologists together as a team. Under this approach, patients can receive mental health treatment directly in their primary care office, improving coordination and continuity of care. By leveraging existing providers and integrating services, the model expands access and capacity while avoiding additional workforce costs.

HB 184 ensures that health insurance plans in Kentucky can remain eligible for health savings accounts under federal law, preserving important tax benefits for individuals and families. The bill clarifies that if a state-imposed cost-sharing requirement - like deductibles and copayments - would cause a plan to lose its HSA-qualified status, that requirement would only apply after the enrollee meets the minimum federal deductible for high-deductible health plans.

HB 265 would create a process for solvent workers' compensation self-insurance pools

to follow in order to dissolve. This option would only be available to solvent companies that are not the subject of delinquency proceedings. The measure also prevents authorization of new groups.

HB 280 would grant the Kentucky Board of Nursing the authority to investigate the licenses of nurses holding credentials from other states and ensure that any nurse practicing in Kentucky under an out-of-state license meets the same standards and requirements as Kentucky-licensed nurses. The bill also modernizes school health policies by updating rules related to prescribed rescue medications, including rescue inhalers, nebulizers, glucagon, and epinephrine, helping ensure schools are better prepared to respond to student health emergencies.

HB 312 would allow Kentucky adults between the ages of 18 and 20 to obtain a provisional concealed carry license, which has the same requirements as Kentucky's standard concealed carry license: a background check, training, and proficiency in handling and operating a firearm.

As always, I can be reached on my mobile at (502) 639-7079 or through the toll-free message line in Frankfort at 1-800-372-7181. You can also contact me via email at James.Tipton@kylegislature.gov and keep track through the Kentucky legislature's website at legislature.ky.gov.




SCHS

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- Saturday, Jan. 24 vs. Grant County at Henry County High School - 12:30 p.m. - Henry County Classic
- Tuesday, Jan. 27 at North Oldham - 6 p.m.
- Friday, Jan. 30 vs. Seneca at home - 6 p.m.
- Saturday, Jan. 31 vs. Mercer County at home - 3:30 p.m.
- Tuesday, Feb. 3 at Mercy Academy - 7:30 p.m.
- Friday, Feb. 6 at Woodford County - 6 p.m.
- Tuesday, Feb. 10 vs. Bullitt East at home - 6 p.m.
- Friday, Feb. 16 at Eminence - 7:30 p.m.
- Monday, Feb. 16 vs. Elizabethtown at home - 7:30 p.m.
- Thursday, Feb. 19 vs. Ballard at home - 7:30 p.m.

Schedule subject to change.
All photos by Jeff Sopland/The Spencer Magnet.





ALLISON BALL

AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Scott Travis, Spencer County Judge/Executive
The Honorable Lynn Hesselbrock, Spencer County Clerk
Members of the Spencer 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 Spencer 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 Spencer 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 Spencer 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 Spencer 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 Spencer 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 Spencer 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 Spencer 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 Spencer 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

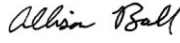
In accordance with Government Auditing Standards, we have also issued our report dated October 9, 2025, on our consideration of the Spencer County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, 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 Spencer County Clerk's internal control over financial reporting and compliance.

Other Reporting Required by Government Auditing Standards (Continued)

Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included here in, which discusses the following report finding:

2024-001 The Spencer County Clerk's Office Has A Lack Of Segregation Of Duties Resulting In Ineffective Internal Controls Over The Usage Account And Financial Reporting

Respectfully submitted,


Allison Ball
Auditor of Public Accounts
Frankfort, KY

October 9, 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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