

## The Wolfe County News

PO Box 129 - Campton, KY 41301  
USPS Permit Number - 689-460

C. D. LONG - EDITOR

POSTMASTER: Send changes of address and all forms to the above address. The Wolfe County News is published every Friday of each week except the July Fourth week. Periodicals Postage paid at the Campton Post Office, Campton, Kentucky. Editor reserves the right to edit and/or omit news items.

### WOLFE COUNTY, KENTUCKY OFFICIAL PROCLAMATION National Library Week 2026

WHEREAS, the Wolfe County Public Library is a welcoming place where people of all ages can gather to read, learn, explore, and connect;

WHEREAS, in a rural community like Wolfe County, the public library serves as an important center for education, technology, creativity, and opportunity for all residents;

WHEREAS, the Wolfe County Public Library provides free access to books, internet, digital resources, programs, and services that help meet the needs of children, families, students, workers, and senior citizens alike;

WHEREAS, the library strengthens our community by supporting early literacy, lifelong learning, job seeking, local history, and meaningful connections between neighbors;

WHEREAS, the Wolfe County Public Library offers a place where every person can feel welcome, respected, and encouraged, regardless of age, background, interests, or circumstances;

WHEREAS, libraries help create stronger communities by opening doors to knowledge, imagination, and opportunity, while preserving the freedom to read, discover, and grow;

WHEREAS, the staff of the Wolfe County Public Library work faithfully to provide a safe, inviting, and enriching environment for the people of Wolfe County;

WHEREAS, National Library Week is a time to recognize the vital role libraries play in building informed, connected, and inspired communities;

WHEREAS, the 2026 theme, "You Belong in the Library," reminds us that the public library is a place for everyone and that every resident of Wolfe County has a place within its walls;

NOW, THEREFORE, I, Raymond Banks, do hereby proclaim April 19-25, 2026, as Library Week in Wolfe County, Kentucky, and encourage all citizens to visit the Wolfe County Public Library, take part in its programs and services, and celebrate the message that You Belong in the Library.

PROCLAIMED, this 17th day of April, 2026.

Raymond Banks,  
Judge Executive, Wolfe County, Ky.

## State Fish and Wildlife Spring auction May 4

### Surplus and confiscated items to be auctioned at Frankfort headquarters

FRANKFORT, Ky. — The Kentucky Department of Fish and Wildlife Resources will host a live auction to sell surplus items and confiscated hunting and fishing equipment on Monday, May 4, 2026.

Registration opens at 7 a.m. (ET), and the auction of surplus property and confiscated items will begin at 9:30 a.m. (ET). The auction will be held outdoors, rain or shine, on the department's headquarters campus at 1 Sportsman's Lane in Frankfort.

This is the first of two auctions that Kentucky Fish and Wildlife will conduct in 2026, with the second auction tentatively scheduled for October.

A complete list of items available for sale is on the department's Surplus and Confiscated Items Auction webpage. Items are sold as-is and will not be available for hands-on inspection prior to the sale. Under state law, only qualified

Kentucky residents may bid on confiscated items. Some items will require a criminal background check.

Accepted forms of payment include cash, check, certified check, credit card or debit card. Final pricing will include a buyer's premium and surcharge for credit or debit card use. Checks over \$5,000 will require a bank letter guaranteeing payment.

By law, proceeds from Kentucky Fish and Wildlife auctions are directed into the department's game and fish fund and subject to auditing by the state Auditor of Public Accounts. The fund is used for the department's normal operating expenses including fish and wildlife conservation and related recreation programs across the Commonwealth.

Parking will be limited to designated areas on the Fish and Wildlife campus. Game Farm Road west of the upper and lower sportsman's lakes will be restricted to residential traffic only on the day of the auction. Portable restroom facilities will be available to the public.

### UPS announces 8% surcharge effective Apr. 26

The USPS® has announced a temporary fuel surcharge, including an average 8% increase across select domestic shipping services such as Priority Mail, Priority Mail Express, and Ground Advantage. First-Class Mail is not affected. The new rates will be in effect from April 26, 2026, through January 17, 2027.



### DO YOU HAVE AN OPINION?

The Wolfe County News welcomes your comments about current events in the form of letters to the editor. Letters must be signed and include the writer's address and phone number for verification. Letters to the Editor should be brief and to the point, no more than 500 words. The News reserves the right to edit (or reject) all letters submitted for publication.

Letters should be mailed to:  
The Wolfe County News  
P.O. Box 129  
Campton, Ky. 41301

Opinions expressed in letters to the editor or guest editorials are not necessarily those of the publisher.



## 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 Raymond Banks, Wolfe County Judge/Executive  
Members of the Wolfe 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 Wolfe County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Wolfe 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 Wolfe County Fiscal Court, for the year ended June 30, 2024, 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 Wolfe County Fiscal Court, for the year ended June 30, 2024, 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 Wolfe 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 Wolfe 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 for the Financial Statement

Wolfe 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 Wolfe 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 Wolfe 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 Wolfe 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.

#### 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 Wolfe 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 6, 2026, on our consideration of the Wolfe 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 Wolfe 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:

- 2024-001 The Wolfe County Fiscal Court Did Not Have Adequate Internal Controls Over Disbursements
- 2024-002 The Wolfe County Fiscal Court Did Not Have Adequate Internal Controls Over Solid Waste Collections And Tourism Transient Tax Collections
- 2024-003 The Wolfe County Fiscal Court Did Not Prepare a Financial Statement Or Report Liabilities For A Component Unit And Other Liabilities Were Misstated
- 2024-004 The Wolfe County Fiscal Court Does Not Have Adequate Internal Controls Over The Wolfe County Animal Shelter

Respectfully submitted,

*Allison Ball*

Allison Ball  
Auditor of Public Accounts  
Frankfort, Ky

March 6, 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](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.

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### Wolfe Countians Against Drugs

### Inhalents: What You Should Know

Inhalants are everyday household products-like glue, spray paint, markers, or cleaning fluids that people sometimes breathe in to get "high." Even though they're easy to find, inhalants are extremely dangerous and can have serious, even deadly, effects.

Here are some important facts:

- Inhalants work by slowing down the brain and nervous system, causing dizziness, euphoria, or loss of coordination
- They can cause sudden death- heart failure or suffocation- even the first time they're used
- Long-term use can harm the brain, liver, kidneys, and other organs
- Using inhalants is highly addictive and can lead to permanent physical and mental health problems

Because inhalants are legal and common, some people think they're safe- but that's far from the truth. Even a single use can be life-threatening.

Knowing the risks helps protect yourself and those you care about.

Call us at 606-668-6538;  
[wcagainstdrugs.org](http://wcagainstdrugs.org)