



WILKERSON RECOGNIZED

Mayor Eddie Thomas recognized Allie Wilkerson last Thursday at the monthly meeting of the Russell Springs City Council. Wilkerson was one of two students to receive \$1,000 scholarships from the city. She received the Russell Springs Achievement Scholarship, and Myli Gaskin, who was not able to attend the meeting, was the recipient of a \$1,000 H.M. Bottom Scholarship. On behalf of the city, Mayor Thomas praised the achievements of local youth and pledged to always lend support.



ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Randy Marcum, Russell County Judge/Executive
The Honorable Patti Glover, Russell County Clerk
Members of the Russell 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 Russell 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 Russell 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 Russell 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 Russell 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 Russell 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 Russell 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 Russell 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 Russell 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.

The Honorable Randy Marcum, Russell County Judge/Executive
The Honorable Patti Glover, Russell County Clerk
Members of the Russell County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2026, on our consideration of the Russell 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 Russell County Clerk'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 findings:

- 2024-001 The Russell County Clerk's Office Lacks Adequate Segregation Of Duties Over Accounting Functions
- 2024-002 The Russell County Clerk Did Not Maintain Accurate And Complete Financial Records And Reports
- 2024-003 The Russell County Clerk Failed To Properly Remit Motor Vehicle Taxes As Required
- 2024-004 The Russell County Clerk's ACH Account Was Not Reconciled To Zero Monthly
- 2024-005 The Russell County Clerk Did Not Maintain Grant Funds In A Separate Bank Account
- 2024-006 The Russell County Clerk Did Not Submit The Budget Or Second Quarterly Financial Report Timely Or Remit Excess Fees To The Fiscal Court Accurately And Timely
- 2024-007 The Russell County Clerk Did Not Deposit Funds Intact Daily

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, KY

March 17, 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 or upon request by calling 1-800-247-9126.

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AN EQUAL OPPORTUNITY EMPLOYER M/F/D

Community Calendar

Magnified VBS at West 80

West 80 Church of God Magnified Vacation Bible School will be held starting Sunday, June 28th through Wednesday, July 1st, 6 PM each night. Bring your children to discover the bigness of God in the smallest of things! Lessons, crafts and games each night. Your child will learn that God sees them, He loves them, He forgives them and that God keeps His promises! A good meal is served each evening. On Wednesday night we'll end with a cookout, inflatable water slides and fireworks! Classes are for kids up to the 6th grade. Call/text 270-566-2936 for any questions. The church is located at 3733 W Hwy 80 in Russell Springs.

The Inspirations in Concert

The Inspirations from Bryson City, NC will be in concert at Egypt Christian Church in Adair County, on Thursday, June 25 at 6:30 pm. There will be a love offering taken. The doors open at 5:00 pm. Everyone welcome.

Jack Lawless Cemetery

Jack Lawless Cemetery is located on Lawless Cemetery Road in Jamestown, KY. For upkeep of cemetery grounds, donations can be made to Tammy Johnson 1547 Hwy. 379, Russell Springs, KY 42642 (270-566-2686); or Donnie Knight 1375 Warriner Ridge Rd., Jamestown, KY 42629 (270-507-9402).

Donations Needed at Coffeys Chapel

Coffeys Chapel Community Church Cemetery in Eli is in need of donations. Please mail your checks to 3946 S. Hwy 76 Russell Springs, KY 42642.

Aquatic Exercise Classes

Aquatic Exercise Classes sponsored by Russell County Hospital Physical Therapy are held: Mondays/Wednesdays/Fridays, 9:00 - 10:00 AM May through September at the Russell County schools Natatorium \$1 per class and June through August at Russell Springs City Park FREE.

Senior Community Service Employment Program

Accepting applications for part-time positions in Adair, Clinton, Cumberland, Laurel, McCreary, Pulaski, Rockcastle, Russell, Wayne, and Whitley. Must be 55+ years of age, meet limited income guidelines, be unemployed and looking for employment. Call Connie Foster at 606-210-1129 or Jolene Aleman at 270-566-5316 or visit www.goodwill.org/SCSEP Let us help you re-enter the workforce!

D.A.V. Meeting

The D.A.V. meets the 4th Monday of each month at 6:00 P.M. CST at 155 Owentown School Road Russell Springs, KY

TOPS

Take Off Pounds Sensibly is a weight loss support program whose goal is to help men/women/youth to become healthier by losing weight in a sensible manner. The local chapter, TOPS 396 Russell Springs meets Mondays at 5pm at Liberty Baptist Church, 215 Wilson Street in Russell Springs. Online memberships and virtual chapter memberships are also available. Yearly membership dues are less than \$50, first visit is free. Questions? Text/ call Bonnie, chapter leader, 270-566-1284 or visit TOPS.Club.org

God's Food Pantry of Russell County

God's Food Pantry of Russell County God's Food Pantry of Russell County is open Monday-Wednesday-Friday from 12:00-4:00 PM. The pantry is located at 101 Brian Walters Dr. In Russell Springs. Call for information 270-866-7992.

Alcoholics Anonymous(AA) Men

Monday nights at SPARC(Sobriety, Peace, Awareness, and Recovery) 270-585-5377 at 6:00 PM

Celebrate Recovery

Tuesday nights at 6:00 PM, First Baptist Church, Russell Springs, KY. Thursday nights at 5:30 P.M., The Springs, 226 Jamestown St., Russell Springs. Monday nights at 6:00 P.M. Solid Rock Church 189 West Drive Russell Springs.

