



Auditor of Public Accounts  
Allison Ball

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**Ball Releases Audit of Green County Fiscal Court**

**FRANKFORT, Ky.** – State Auditor Allison Ball has released the audit of the financial statements of the Green County Fiscal Court for the fiscal year ended June 30, 2023. State law requires annual audits of county fiscal courts.

Auditing standards require the auditor’s letter to communicate whether the financial statements present fairly the receipts, disbursements, and changes in fund balances of the Green County Fiscal Court in accordance with accounting principles generally accepted in the United States of America. The fiscal court’s financial statement did not follow this format. However, the fiscal court’s financial statement is fairly presented in conformity with the regulatory basis of accounting, which is an acceptable reporting methodology. This reporting methodology is followed for 116 of 120 fiscal court audits in Kentucky.

The audit contains the following findings:

**The Green County Fiscal Court did not budget food pantry fund disbursements of \$299,903:** The fiscal court’s fourth quarter financial statement as of June 30, 2023, showed the original budget for the food pantry fund disbursements in the amount of \$337,441; however, this amount was not included on the original budget approved by the fiscal court. Therefore, during fiscal year 2023, the fiscal court spent \$299,903 to construct a food pantry that was not budgeted.

We recommend the fiscal court comply with KRS 68.300 and KRS 68.280 by budgeting all fiscal court disbursements and amending the budget as necessary to reflect all receipts and disbursements involving obligations of the fiscal court. In addition, we recommend the fiscal court strengthen internal controls over financial reporting to ensure that all amounts reported on the fourth quarter financial report agree to budgeted amounts approved by the fiscal court.

*County Judge/Executive’s Response: We will either budget all fiscal court disbursements and amend the budget as necessary to reflect all receipts and disbursements. The County Judge-Executive, Finance Officer, and Treasurer will work together to strengthen internal controls over financial reporting.*

**The Green County Fiscal Court had inadequate controls over disbursements:** During fiscal year 2023, the Green County Fiscal Court had internal control deficiencies and noncompliances regarding disbursements. The following findings were noted: two of the 105 invoices tested did not have purchase orders issued; the fiscal court did not approve change orders prior to the work being completed; and the fiscal court did not approve the purchase of a truck prior to the purchase being made.

We recommend the fiscal court improve procedures over disbursements by strengthening their internal controls over purchase orders and ensuring that purchase orders are issued prior to all purchases. We also recommend the fiscal court approve all change orders on projects and all purchases of vehicles prior to the work or purchase being completed.

*County Judge/Executive’s Response: The Green County Fiscal Court will strengthen internal controls and ensure purchase orders are issued prior to all purchases. Also, the Court will approve all change orders on projects and vehicle purchases prior to the work or purchase being completed.*

The audit report can be found on the [auditor’s website](#).

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