



Auditor of Public Accounts  
Allison Ball

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

**FRANKFORT, Ky.** – State Auditor Allison Ball has released the audit of the financial statements of the Hardin 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 Hardin 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 finding:

**The Hardin County Fiscal Court did not have adequate oversight over emergency medical billing:** an employee with the Hardin County Emergency Medical Service (EMS) was not properly completing ambulance run logs as required. Completed ambulance runs were improperly entered as “cancelled” by an EMS employee. This was discovered by EMS personnel and resulted in the resignation of the employee. The proper authorities were contacted, and charges were filed. Due to billable ambulance runs reported as cancelled, approximately 57 billable ambulance runs went undetected over a six-month period. The estimated value, based on standard billable service run rates, is between \$75,000 to \$100,000 for the six-month period.

We recommend the Hardin County Emergency Medical Service billing personnel implement internal controls to account for all ambulance runs, including cancelled runs and make every effort to collect amounts due.

*County Judge/Executive’s Response: The Hardin County EMS Department has instituted a new process to ensure that ambulance run logs are processed through multiple employees and checked for accuracy by the Quality Control Coordinator.*

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

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