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FOR IMMEDIATE RELEASE

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Auditor Ball Releases Camp Dick Fire and Rescue Special Examination

FRANKFORT, KY (November 15, 2024) – Today, Auditor Ball released a limited-scope special examination of Camp Dick Fire and Rescue (CDFR), reviewing CDFR’s financial and operational activities between December 1, 2021, through December 31, 2023. CDFR is a taxing district that provides fire protection services in Northern Garrard County.

The special examination of Camp Dick Fire and Rescue contained nine findings:

- **CDFR Has Improper Board Seating** – Only two of the seven Board members serving during the examination period were seated correctly in accordance with state statutes.
- **CDFR Fails to Comply with Kentucky’s Open Meetings Law** – Board meetings were not properly announced to the public, and board meeting minutes reflect numerous instances of improper meeting procedures performed by the Board.
- **CDFR Lacks a Code of Ethics** – The Board failed to implement Garrard County’s Code of Ethics or develop and implement its own Code of Ethics.
- **CDFR Lacks Accurate and Complete Board Minutes** – The Board failed to properly document the outcome of official motions and votes in board meeting minutes.
- **CDFR Lacks Written Procurement Policies and Procedures** – CDFR lacks adequate written policies and procedures to control the procurement process.
- **CDFR Lacks Segregation of Duties** – One employee handles all accounting duties, including accounts payable, accounts receivable, and procurement with little to no documented oversight.
- **CDFR Lacks Adequate Control Over Expenditures** – CDFR lacks proper written guidance on allowable and unallowable expenditures, resulting in numerous questionable expenditures.
- **CDFR Has Concerning Payroll Practices** – W-2s and 1099s were not issued to contractors or employees, employees were paid before the end of the pay period, public funds were improperly utilized for employee bonuses, employees were paid without documentation of time worked, and individuals signed their own paychecks.
- **CDFR’s Vehicle Registrations Are Deficient** – 18 of the 19 vehicles owned by CDFR were improperly registered with the incorrect address, with one utility trailer not even registered with the County Clerk.

To view the full report and complete list of recommendations, [visit our website](#).

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