



Auditor of Public Accounts
Allison Ball

FOR IMMEDIATE RELEASE

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Auditor Ball Releases City of Columbia Special Examination

FRANKFORT, Ky. (September 10, 2024) – State Auditor Allison Ball's office released the results of a limited-scope special examination of the City of Columbia. The examination focused on the City's operating activities between January 1, 2021, and December 31, 2023, reviewing the City's policies and procedures, reports, and other necessary materials.

This examination began after numerous concerns about the City's activities were expressed and is focused on investigating the specific concerns raised in order to provide recommendations to the City of Columbia.

The City of Columbia's compensation and filled positions during the examination period did not always reflect the rates, positions, and number of positions adopted through the ordinance in the City's personnel pay and classification plan as required by KRS 83A.070(2).

- The City's current personnel and pay classification plan does not include all positions filled from January 1, 2021, to December 31, 2023. 28 out of 58 instances were noted in which the number of individuals filling a position exceeded the number of positions listed or an employee filled a position that was not listed on the position classification plan.
- At least 15 employees' actual pay rates failed to fall within ranges approved by the City Council.
- The City's pay and classification plan is outdated and has not been updated since 2012.
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Based on these findings, we recommend the City update the personnel and pay classification plan to incorporate all current positions (filled and unfilled) and include minimum and maximum pay rates for each position. We also recommend the City Council seek a third party to perform a full review of each employee's compensation to ensure salary and benefit requirements established through the City personnel, pay classification plan, and personnel policy are followed. This review should be documented and shared directly with the City Council.

To view the full report on the City of Columbia, [visit our website](#).

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