



Auditor of Public Accounts
Allison Ball

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Ball Releases Audit of Rowan County Fiscal Court

FRANKFORT, Ky. – State Auditor Allison Ball has released the audit of the financial statements of the Rowan 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 Rowan 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 Rowan County Jailer paid additional compensation to jail employees for conducting classes at the jail: The Rowan County Jailer paid two jail employees additional compensation in the amount of \$21,400 for conducting moral reconnection therapy (MRT) classes at the jail. The employees taught the MRT classes while on the clock as jail employees. This additional compensation was not processed through payroll and was not included on the employees’ W-2s. The jailer was unaware that the additional compensation needed to be processed through payroll. As a result, the amounts listed as wages earned on the employees’ W-2s are incorrect.

We recommend all compensation for employees be processed through payroll to ensure compensation earned on the W-2s are correct. This matter will be referred to the Department of Revenue.

Jailer’s Response: Once we were told that this could not be done this way, compensation was no longer paid that way. A line item was created in the 23-24 budget and all funds are dispersed through the county payroll.

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

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