



Auditor of Public Accounts  
Allison Ball

**FOR IMMEDIATE RELEASE**

**Contact: Joy Pidgorodetska Markland**  
[Joy.Markland@ky.gov](mailto:Joy.Markland@ky.gov)  
**502.352.5216**  
**502.209.2867**

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

**FRANKFORT, Ky.** – State Auditor Allison Ball released the audit of the financial statements of the Trimble 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 statement presents fairly the receipts, disbursements, and changes in fund balances of the Trimble 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.

As part of the audit process, the auditor must comment on noncompliance with laws, regulations, contracts, and grants. The auditor must also comment on material weaknesses involving internal control over financial operations and reporting.

The audit contains the following finding:

**The Trimble County Fiscal Court did not have adequate internal controls over procurement processes:** During testing of disbursements, we noted ten purchases that were required to be bid per the county’s administrative policy. Upon inquiry for bid files to support those purchases, it was determined a total of eight purchases, totaling \$955,712, were not in compliance with the county’s administrative policy for bid requirements:

- Three disbursements totaling \$253,270, were alleged to have been purchased through the state price contract. However, there was no documentation maintained by the county to evidence their verification these vendors were approved on state price contracts.
- Four disbursements totaling \$635,556, were alleged to have been bid out, but there was no evidence of fiscal court approval of advertisements for bids, documentation of bid

specifications, bid proposals received, opened, reviewed, and results of bid award. The supporting documentation to evidence these steps was not maintained.

- One disbursement in the amount of \$66,886, was made from state grant funds. County staff indicated they recalled the state grant administrator dictating the vendor used; however, no documentation was maintained to evidence this.

We recommend the fiscal court and the county judge/executive implement procedures to ensure bid procedures are followed per state law and the county's administrative code, and that all related documentation for each bid is maintained and approved by the fiscal court as evidenced in the fiscal court minutes.

*County Judge/Executive's Response: Trimble County Judge/Executive and Trimble County Fiscal Court are in process of implementing a new Administrative Code and a new bidding/procurement process will be included.*

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

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