



**Auditor of  
Public Accounts  
Allison Ball**

# Daviess County Fiscal Court

## Audit

**FRANKFORT, Ky.** – State Auditor Allison Ball has released the audit of the financial statements of the Daviess County Fiscal Court for the fiscal year ended June 30, 2025. 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 Daviess 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.

### Finding: Did not adequately document internal controls over purchase orders

The Daviess County Fiscal Court failed to properly document internal controls over purchase orders used for the payments of contracted purchases of goods and services. During our testing of disbursements, auditors noted the following control deficiency

### Recommendations

We recommend the Daviess County Fiscal Court improve internal controls over the use of purchase orders to ensure adequate documentation of the evaluation of budget availability on payments related to purchase contracts and agreements is maintained.

### County Officials Response

*County official: no response*

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

