Auditor of
Public Accounts
Allison Ball

Green County Fiscal Court

Audit

FRANKFORT, Ky. – State Auditor Allison Ball has released the audit of the financial statements of the Green 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 Green 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: The Green County Fiscal Court Lacks Adequate Controls Over Disbursements

During fiscal year 2025, the Green County Fiscal Court had internal control deficiencies and noncompliance regarding disbursements. The following findings were noted with the fiscal court's disbursements:

- Twenty-nine disbursements totaling $2,001,749 had purchase orders issued after the invoice date.
- One disbursement totaling $2,700 did not have a purchase order.
- Six credit card disbursements totaling $1,781 had purchase orders issued after the invoice date.
- Two pieces of road equipment totaling $389,958 were bought under the incorrect assumption that the vendor was included on a state agency master agreement.

Recommendations

We recommend the Green County Fiscal Court improve procedures over disbursements by strengthening their internal controls over purchase orders and ensuring that purchase orders are issued prior to all purchases. Additionally, we recommend the fiscal court monitor disbursements to ensure procurement procedures are followed properly for all purchases in the future.

County Officials Response

County Judge/Executive's Response: My treasurer and finance officer and myself do our very best to make sure all disbursements are handled correctly. We always double check each other on every transaction. The purchase orders are very difficult to monitor with such a small staff, but we do our best.

The audit report can be found on the auditor's website.

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