



**Auditor of
Public Accounts
Allison Ball**

Lee County Fiscal Court Audit

FRANKFORT, Ky. – State Auditor Allison Ball has released the audit of the financial statements of the Lee County Fiscal Court for the fiscal year ended June 30, 2024. 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 Lee 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: Lacks adequate internal controls over disbursements.

During our testing of 74 invoices, we noted the following:

- Forty-two invoices did not have a purchase order issued.
- One invoice was not provided, and information could not be determined.

Recommendations

We recommend the fiscal court implement proper internal controls over disbursements and ensure they are operating effectively.

County Officials Response

County Judge/Executive's Response: We will continue to improve and encourage all purchases to have P.O.'s.

The audit report can be found on the [auditor's website](https://www.auditor.ky.gov).

