



**Auditor of
Public Accounts
Allison Ball**

Washington County Fiscal Court Audit

FRANKFORT, Ky. – State Auditor Allison Ball has released the audit of the financial statements of the Washington 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 Washington 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: Does not reconcile the payroll revolving accounts to zero.

The Washington County Fiscal Court does not reconcile the payroll withholding revolving account, or payroll revolving accounts for each fund, to a zero balance on a monthly basis. The reconciled balance remaining in the accounts at June 30, 2025, are as follows:

- Payroll Withholding Revolving Account - \$29,017
- General Fund Payroll Revolving Account - \$3,413
- Road Fund Payroll Revolving Account - \$40,050
- Jail Fund Payroll Revolving Account - \$20,058

Recommendations

We recommend the amount being transferred to the payroll revolving accounts agree to the amount being disbursed based on payroll reports, and the accounts should reconcile to a zero balance each month.

County Officials Response

The official did not provide a response.

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

