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While more favorable audit highlights were mentioned first, Carter’s later report notes that nine separate findings in the audit ending June 30, 2024 were found, with three of those being material weaknesses and six of those having significant deficiencies.

Carter did not present individual findings to the council, but the Barren County Progress obtained a copy of the audit.

While the accounting firm states they provide no opinion, it is noted on page 119 of the audit finding #2024-04 as being a non-compliant Kentucky State Laws.

This finding states: *Pay rates were increased for most of the salaried positions beginning on July 1, 2023. During this process, raises to an elected official were greater than the cost-of-living allowed (COLA) increases... Kentucky Statute Section 261 prohibits the compensation of any elected city official from being changed after election, after appointments, or during a term (excluding COLA adjustments).*

It further states the excess increased was “unintentionally applied when reviewing salary levels for the entire City” resulting in a lack of following KRS laws. The City’s response states that not only was a repayment processed upon discovering the matter, but that they will review state statutes on salary increases with the city attorney on a timely basis.

Other findings:

2024-01, Human Resources:

On two occasions, the amount paid by the City into a voluntary retirement plan with no matching funds was more than the total withheld from employees’ paychecks. On both occasions, one of the affected employees was the individual charged with maintaining the plan. Amounts were “immediately” paid back.

2024-02, Human Resources:

Employee withholdings for a cafeteria plan were lower than the costs, resulting in the City paying a greater share and employees owing money back to the city. The city’s response states they are having conversations with employees for agreements on repayment.

2024-03, Grant Manager/Writer:

The managing of grants were not “proactively monitored and unrequested expenses were identified” due to this. Delayed/late grant requests can negatively impact the cash flow for the city. The grant manager relied only on federal or state governments to track available grant funds, and because of this, the city lost funding it could had received.

This is a repeat finding. “The Grant Manager appears to continue not to focus on the completeness

of timeliness of grant requests...We suggest another individual review the work... on a regular basis. All records needed or requested by the Grant Manager should be made available timely.”

The city’s response states they agree, and will implement the suggested changes.

2024-05, Airport:

Glasgow Municipal Airport has one single individual is responsible for issuing checks, making purchases with a credit card, paying the credit card statements, and reconciling bank statements. The individual is also an authorized check signer on the bank accounts. The audit recommends the person to be removed from signing checks and the Board Chair and Treasurer be added as authorized check signers, and all such should be presented to the board at each meeting. The City agrees, and will implement proper internal controls as noted.

2024-06, Police:

The police department’s bank account requires only one authorized check signature while all other bank accounts within the City require two. The City concurs with the recommendation to add a second authorized signer.

2024-07, Public Hearing:

The Municipal Road Aid Fund did not

properly advertise its public hearing and was held during the middle of a regular council meeting, leading to some confusion on whether or not the process met KRS laws for advertising and required meetings/hearings.

2024-08, Entertain Glasgow:

Requests for payment for the new Entertain Glasgow Department were unofficial invoices in the form of emails listing only the number of drinks and an amount total. Only properly supported invoices approved by an oversight employee should be presented for payment. The City concurs and will use caution with vendor payments needing proper invoices before payment is made. Management also noted the formal invoices did arrive, and payments made.

2024-09, Entertain Glasgow:

A payment request for goods was made before Entertain Glasgow became a City Department. Cash was collected and available for purchases, but never deposited into a City account. This was “erroneously” presented as an expenditure of the City. The City agrees and will not process the payment.

Several of the findings note a recommendation of hiring a payroll clerk.

Carter said a part of the delay in the city

receiving the audit was to ensure some of the findings were being taken care of appropriately.

“We identified that these certain things that happened and it caused us to have to go on deeper on there and then have the city to respond to us on those,” Carter said. “We have an obligated in the future when we come back in to have a report next year in the findings about prior findings and they do everything that they said they were going to do and how it’s going.”

As for the material/finance position of the city, Carter said it “presented fairly what the activities of the City of Glasgow was and properly reflect what the balance of assets, liabilities, or revenue and expenses were for that time frame.”

When it comes to the city’s finances over budget, Carter said the city performed better than what it had actually budgeted for overall; however, when it comes to the landfill, the city had expected a \$1.6M profit but only had a \$16K profit.

According to the audit’s statement of government activities, the city’s total revenues slightly decreased by \$938,429 from \$30.4M to \$29.5M while its total expenses increased by \$2,351,929.

The net position of government-wide activities provides that between June 30, 2023 and June

30, 2024, the city’s total assets decreased from \$72,156,070 to \$64,892,885 (a decrease of \$7,263,185).

The total liabilities decreased by over \$14.3M from \$43,318,086 to \$28,956,468, with the largest difference being with long-term liabilities, while total deferred outflows of resources decreased by \$3,421,200 and deferred inflows of resources increased by nearly \$5.6M.

Total net position decreased by nearly \$2M from \$35,618,575 to \$33,698,960.

Glasgow Mayor Henry Royse said, “From a management chair, an audit that says we’re perfect doesn’t mean anything to me. You need to tell me what we’re doing that we need to do better. I think the results of this we see some things we need to do better, we’ve already implemented the ways to improve them, and it just makes me feel good about the job that you all did and the way this has been presented.”

The council approved unanimously to accept having received the audit.

Due to press time, the Barren County Progress will provide more coverage of the evening’s full agenda next week.

The Barren County Progress has filed open records requests to understand more in depth about the audit findings.

The Medical Center at Albany certified as Acute Heart Attack Ready by the Joint Commission

Jake Hook
Marketing Specialist

Albany, Ky.
(09/15/25) – The Medical Center at Albany has earned The Joint Commission’s Gold Seal of Approval® for Acute Heart Attack Ready Accreditation by demonstrating continuous compliance with its performance standards. The Gold Seal is a symbol of quality that reflects a health care organization’s commitment to providing safe and quality patient care.

“This is a designation that signifies our commitment to delivering the highest level of emergency cardiac care to our community,” said Alan Alexander, Vice President/Administrator of The Medical Center at Albany. “It’s also a testament to the hard work that our employees have exerted over the past several months and their commitment to providing excellent

care. Heart disease remains a leading cause of death in the United States and in Kentucky. Earning this certification is another example of how Med Center Health is expanding access to higher levels of care in the rural communities we serve. When someone is having a heart attack, every second counts. Our focus is on ensuring the best possible outcomes through rapid response, coordinated care, and adherence to the most current, evidence-based medical practices.”

The Medical Center at Albany underwent a rigorous onsite review. During the visit, Joint Commission reviewers evaluated compliance with Acute Heart Attack Ready standards spanning several areas. The Joint Commission’s standards are developed in consultation with health care experts and

patients. They are guided by scientific literature and expert consensus to help health care organizations measure, assess and improve performance. The Joint Commission also conducted remote quality reviews and onsite observations and interviews.

“As a healthcare accreditor, The Joint Commission works with health-care organizations across care settings to inspire safer and higher quality of care that is more equitable and compassionate,” says Ken Grubbs, DNP, MBA, RN, Executive Vice President of Accreditation and Certification Operations and Chief Nursing Officer, The Joint Commission. “Through collaborating on innovative solutions and evidence-based resources and tools, The Joint Commission helps drive improvement while maintaining accountability through

our leading survey methods and standards. We commend The Medical Center at Albany for its commitment to advance safety, quality, equity and compassion for all patients.”

For more information, please visit The Joint Commission website.

Med Center Health

is a not-for-profit integrated health-care system serving the Southcentral Kentucky region. The health system includes hospitals in Bowling Green, Albany, Caverna (Horse Cave), Franklin, Russellville and Scottsville. Combined, the hospitals comprise 548 acute care beds, 110 extended care

beds and 600+ on-staff physicians and advanced practice providers in more than 50 specialties. Med Center Health has more than 4,000 employees and over 200 employed providers. Annually, Med Center Health provides over \$126 million in community benefit. Learn more at MedCenterHealth.org.

