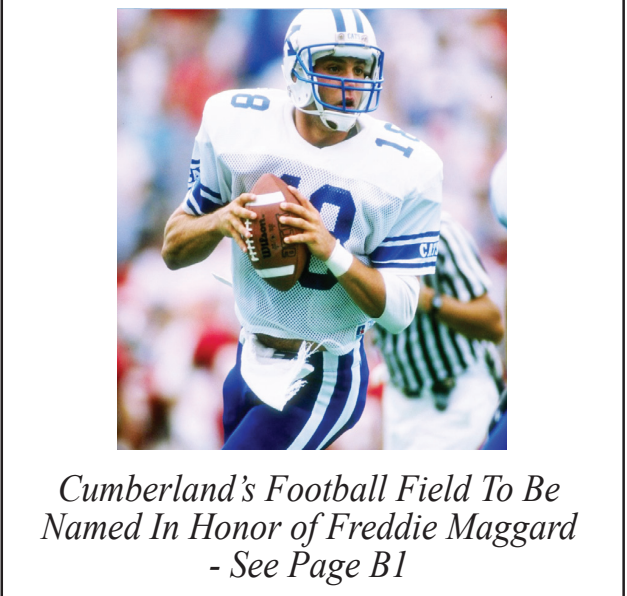


Harlan County's

Tri-City News



Cumberland's Football Field To Be Named In Honor of Freddie Maggard - See Page B1

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Harlan County Fiscal Court Receives Clean Audit From State

Tri-City News Report

HARLAN — Sometimes the best news in a government audit is what auditors don't find.

That was the case in the latest audit of the Harlan County Fiscal Court, where Kentucky Auditor of Public Accounts Allison Ball reported no instances of noncompliance and no material weaknesses involving internal controls over financial reporting.

Ball recently released the audit of the Fiscal Court's financial statements for the fiscal year ending June 30, 2025. State law requires Kentucky county fiscal courts to undergo annual audits.

The independent auditor's report concluded that Harlan County's financial statement fairly presented, in all material respects, its receipts, disbursements and changes in fund balances under the regulatory basis of accounting prescribed or permitted by the Commonwealth of Kentucky.

Perhaps more significant to taxpayers, however, is what was absent from the report: findings of noncompliance or material weaknesses in the county's financial controls.

Those findings may not generate the attention that accompanies an audit uncovering financial problems, but a clean audit is an important measure of accountability in county government.

Auditors examine financial records and test compliance with applicable laws, regulations, contracts and grant agreements. They also review internal controls related to financial reporting as part of the audit process.

The report explains that auditors seek "reasonable assurance" that a financial statement is free from material misstatement, whether caused by fraud or error. The process includes examining evidence supporting amounts and disclosures, assessing risks of material misstatement and evaluating the county's accounting practices and financial statement presentation.

The audit also reviewed supplemental financial information, including Harlan County's budgetary comparison schedules and Schedule of Expenditures of Federal Awards. Auditors determined that the information was fairly stated in all material respects in relation to the financial statement as a whole.

One portion of the report that can be confusing to those unfamiliar with Kentucky county audits involves the accounting method used by fiscal courts.

The audit contains an adverse opinion concerning generally accepted account-



SKCTC Chancellor Dr. Lee Harrison, Cumberland Mayor Charles Raleigh, and Harlan County Public Schools Superintendent Brett W. Johnson sign an agreement formalizing the donation of the former Cumberland High School property to the City of Cumberland. The agreement also ensures continued access to the softball field for Harlan County students while opening the door for future community use of the site.

SKCTC Gifts Former Cumberland High School Property to City

Special to Tri-City News

CUMBERLAND, Ky. — Southeast Kentucky Community and Technical College (SKCTC) has announced the donation of the former Cumberland High School (CHS) property to the City of Cumberland, creating future opportunities for the historic site to once again serve the community. As part of the agreement, the City signed an agreement with Harlan County Schools to ensure continued use of the softball field for school activities.

As the property transitions to city ownership, SKCTC is also preserving the school's legacy through the creation of a dedicated Cumberland High School tribute room on the college's campus. The room will feature trophies, signage, photographs, and other memorabilia from the Sue Godbey Appalachian Archives at SKCTC and private donations. The college plans to dedicate the room during this year's Swappin' Meetin' festival on Saturday, Sept. 18, at 1 p.m.

"We want to ensure that the spirit of CHS lives on," said SKCTC Chancellor Dr. Lee Harrison. "This tribute will celebrate the generations who made Cumberland High School such an important part of our region. It reflects our commitment to preserving community heritage while supporting opportunities for the future."

Built in 1947 and expanded in 1960 and 1975, the former high school has long stood as a symbol of pride for the Cumberland community.

Following the school's closure in 2008, SKCTC acquired the property and explored sev-

State, Local Officials Dedicate HWY 2428 In Memory of Bill Howard, Sr.

Tri-City News Report

GRAYS KNOB — A stretch of highway through Grays Knob now carries the name of a man remembered for a lifetime of service to his country, his fellow veterans, children and the Harlan County community.

State Highway 2428 was officially dedicated in memory of Bill Howard Sr. during a special ceremony attended by Howard's family and friends, community members and local and state officials.

The designation creates a permanent tribute to a man Harlan County officials described as a pillar of his community — someone known for his leadership, compassion and

willingness to help others.

Sen. Scott Madon was among those taking part in the dedication and said it was an honor to recognize Howard in the community where he had given so much.

"What an honor to get to recognize Bill Howard today in Grays Knob of Harlan County," Madon said. "He gave so much



Family of the late Bill Howard, Sr. gathered last week as a portion of State HWY 2428 at Grays Knob was dedicated in memorial of Mr. Howard.

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