

"Serving the People of Owsley County."

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HAPPY
4th of July
INDEPENDENCE DAY

Report on the 2023 Audit of the Financial Statement of the Owsley County Sheriff's Dept



FRANKFORT, Ky. – State Auditor Allison Ball today released the audit of the sheriff's settlement – 2023 taxes for Owsley County Sheriff Tara Roberts.

State law requires the auditor to annually audit the accounts of each county sheriff. In compliance with this law, the auditor issues two sheriff's reports each year: one reporting on the audit of the sheriff's tax account, and the other reporting on the audit of the fee account used to operate the office.

Auditing standards require the auditor's letter to communicate whether the sheriff's settlement presents fairly the taxes charged, credited, and paid in accordance with accounting principles generally accepted in the United States of America.

The sheriff's settlement is prepared on the regulatory basis, which is described in the auditor's opinion letter. Regulatory basis reporting for the sheriff's settlement is an acceptable reporting methodology, and this reporting methodology is followed for all 120 sheriff settlements in Kentucky.

The sheriff's financial statement fairly presents the taxes charged, credited, and paid for the period September 1, 2023 through August 31, 2024 in conformity with the regulatory basis of accounting.

The sheriff's bookkeeper collects payments from customers, prepares deposits, writes checks, posts transactions to the receipt ledger, posts checks to the disbursement ledger, prepares monthly and quarterly reports, and prepares all reconciliations.

The sheriff or another employee did not document oversight of any of these activities.

According to the sheriff, the limited budget placed restrictions on the number of employees the sheriff could hire.

We recommend the sheriff separate the duties of receiving, processing, recording, reconciling, and reporting financial activity to separate individuals or implement and document compensating controls to offset this weakness.

Sheriff's Response: The sheriff did not provide a response.

The sheriff's responsibilities include collecting property taxes, providing law enforcement, and performing services for the county fiscal court and courts of justice. The sheriff's office is funded through statutory commissions and fees collected in conjunction with these duties.

The audit report can be found on the auditor's website at <https://www.auditor.ky.gov/Auditreports/Owsley/2023OwsleySTS-audit.pdf>

KU is encouraging customers to take steps to conserve energy

Help prevent strain on the electric grid



Due to extended, extremely high temperatures hitting the region, current grid conditions and higher energy demand, Kentucky Utilities Company are encouraging customers to reduce their energy usage and help prevent a strain on the energy grid.

Please consider taking the following conservation actions:

- Turn off all unnecessary lights and appliances.
Set your thermostat to the highest comfortable setting:

- Raising your thermostat setting by even one degree can save as much as 4-7 percent on the cooling portion of your energy bill.
- Draw the shades: Close your blinds and curtains during the day to block sunshine from heating up your home.
- Open and uncover vents: Be sure vents are open and clear, unblocked by furniture or other obstructions that could prevent air from circulating through your home.
- Turn off the oven: Consider grilling out or using a slow cooker to avoid heating up your kitchen and forcing your A/C to work even harder.
- Seal up leaks: Caulking and weatherstripping can keep the cool air inside your home and the warm air out.

Visit lge-ku.com/tips for additional energy conservation tips.

Kentucky Utilities Company, part of the PPL Corporation (NYSE: PPL) family of companies, are regulated utilities that serve more than 1.3 million customers and have consistently ranked among the best companies for customer service in the United States.

KU serves 545,000 customers in 77 Kentucky counties and 28,000 in five counties in Virginia.

More information is available at www.lge-ku.com

Darling Recognized



With the 2024–2025 basketball season complete, we recognize our senior, Tristian Jack Darling, for his time with Owsley County boys' basketball team. Best wishes ahead.

DANIEL BOONE DAYS CELEBRATION
2025 **JULY 5 - 10AM-10PM**
FIREWORKS STARTS AT 10PM

JOIN US IN THE TOWN SQUARE
@ 20 MAIN STREET - BOONEVILLE, KY!!