

BACK TO SCHOOL

LEARNING STARTS NOW

Educate children on bus safety before they leave for school.

- Keep these situations in mind when talking to your children about school bus and bus stop safety.
- Don't play near or around power lines or poles while waiting for the bus.
- Stay away from pad-mount transformers (those big green boxes) or other electrical equipment.
- Prepare your children for the different scenarios they could find themselves in.

In an emergency involving downed lines or other electrical risks, children may need to jump out of the vehicle, with both feet together, avoiding contact with the bus and the ground at the same time. Then they should shuffle away with small steps, being sure to keep both feet together and on the ground at all times until at least 40 feet away. This will reduce the risk for electrical shock or electrocution. Take the opportunity to practice this with your child, even if it's just from your own vehicle.

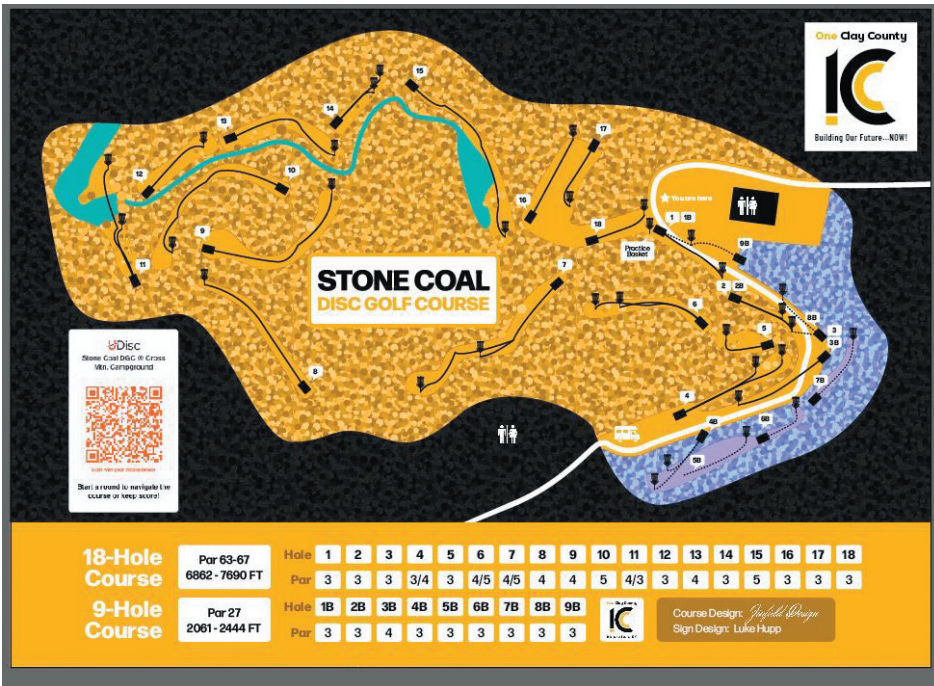
Having continuous, proactive conversations with your kids is a great way to help them remember safety when the time comes.



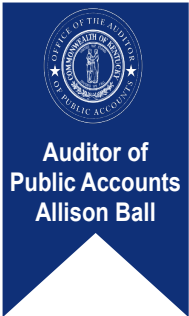
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Agreed-Upon Procedures Engagement
Clay County Sheriff's
Office Audit



FRANKFORT, Ky. – State Auditor Allison Ball today released the 2024 agreed-upon procedures engagement of Clay County Sheriff Patrick Robinson. 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.

In 2018 the Kentucky General Assembly, following a recommendation by the State Auditor, passed legislation that allows county sheriffs and clerks that met certain criteria to apply for an Agreed-Upon Procedures (AUP) engagement in lieu of an audit of their fee account. The intent of the change, which became effective in July 2018, was to reduce audit costs for sheriffs and clerks that have a history of clean audits, while still maintaining an appropriate level of accountability.

The Clay County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2024 in accordance with KRS 43.070(1)(c). AUP reports present the procedures performed and the results of those procedures, called findings. Auditors performed the procedures, which were agreed to by the Clay County Sheriff, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2024 through December 31, 2024. A summary is provided in the report to present findings for which an exception was identified during the AUP engagement. However, no exceptions were identified in the AUP engagement of the Clay County Sheriff.

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](#).



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

SUMMARY OF PROCEDURES AND FINDINGS

AGREED-UPON PROCEDURES OF THE
CLAY COUNTY SHERIFF

For The Period January 1, 2024 Through December 31, 2024

The Clay County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an Agreed-Upon Procedures (AUP) engagement for calendar year 2024 in accordance with KRS 43.070(1)(c). AUP reports present the procedures performed and the results of those procedures, called findings. This summary is intended to present findings for which an exception (an instance of noncompliance with the criteria) was identified during the AUP engagement. However, no exceptions were identified in the AUP engagement of the Clay County Sheriff.

A copy of this report is available on the Auditor of Public Accounts' website at [auditor.ky.gov](#).

Respectfully submitted,
Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, KY

June 13, 2025

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