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606-464-2444

State Auditor Allison Ball released the audit of the 2024 financial statement of Owsley County

State Auditor Allison Ball released the audit of the 2024 financial statement of 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 financial statement presents fairly the receipts, disbursements, and excess fees of the Owsley County Sheriff in accordance with accounting principles generally accepted in the United States of America. The sheriff's financial statement did not follow this format. However, the sheriff'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 all 120 sheriff audits in Kentucky. The Owsley County Sheriff's office does not have adequate segregation of duties. The sheriff's bookkeeper collects payments from customers, prepares daily checkout sheets, prepares disbursements, posts to the receipt and disbursement ledgers, prepares all reports, and performs all reconciliations. The sheriff or another employee did not document oversight over any of these activities. Owsley County Sheriff's Office separate the duties involved in receiving payments from customers, preparing daily checkout sheets, preparing disbursements, posting to ledgers, preparing reports, and preparing reconciliations. If this is not feasible due to a limited budget, cross checking procedures should be implemented and documented by the individual performing the procedures. County Officials Response Sheriff's Response: The sheriff did not provide a response.

The Owsley County Sheriff's Office lacks proper controls over disbursement procedures. During testing of disbursements, the following exceptions were noted regarding the sheriff's 2024 fee account: • Two disbursements were not paid within 30 days. • Three disbursements for donations totaling \$200. • Eight credit card transactions without proper supporting documentation. • A total of \$48 of credit card interest charges for unpaid balances.

The recommendations are that the sheriff maintain appropriate supporting documentation and oversight over all disbursements to ensure payments are properly supported, paid timely, and are allowable. County Officials Response 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.

OC Lady Owls Played a Tough Game in the 14th Regional Tournament

The Owsley County Lady Owls saw their postseason run come to an end in the 14th Regional Tournament after facing a formidable Knott County Central squad, falling 57-23 in regional action. From the opening tip, Knott County Central set a fast pace and applied relentless defensive pressure, making it difficult for the Lady Owls to find their rhythm offensively.

Owsley County battled throughout the contest, working to break through the press and create scoring opportunities, but the Lady Patriots controlled the tempo on both ends of the floor. Despite the scoring deficit, the Lady Owls continued to compete, diving for loose balls and fighting for rebounds well into the final quarter. Their determination and hustle reflected the heart that had carried them to the regional in the first place. The loss marks the end of the Lady Owls' tournament journey, but their appearance in the 14th Regional Tournament stands as a testament to the team's hard work and growth throughout the season. With valuable postseason experience under their belts, Owsley County closes the year with plenty to build on for the future.



*Lady Owls PF
Kamilla
Marcum checks
in at number 8
in 14th Region
Coaches
Association All
Region Team*

Congrats PRTC-TV Player of the Game for the Girls 56th District Tournament for Monday Night – Girls First Round Players of the Game: Kamilla Marcum (Owsley County) Recorded a double-double with 16 points and 10+ rebounds in the Lady Owls' 60-37 win over the Powell County Lady Pirates.



Kentucky State Police Investigates Fatal House Fire in Owsley County

Just before 10:00 a.m. on Tuesday, February 24, 2026, Kentucky State Police, Post 7 in Richmond, received a request from the Owsley County Sheriff's Department for investigative assistance in reference to a fatal house fire on Amburgey Road in Booneville.

Kentucky State Police troopers and detectives, along with the Owsley County Coroner, responded to the scene. The preliminary investigation revealed that Vernon Herald, 60, of Booneville, Ky, was pronounced deceased at the scene as a result of the fire.

The cause of the fire remains under investigation. At this time, foul play is not suspected. The Kentucky State Fire Marshal's Office is assisting in determining the origin and cause of the fire.

The investigation remains ongoing and is being led by KSP Detective Casey Caudill. He was assisted at the scene by Kentucky State Police personnel, Owsley County Sheriff's Office, Multiple Fire Departments and the Owsley County Coroner's Office.



SENATE STIVERS FILES SENATE JOINT RESOLUTION TO EXPAND ACCESS TO HEALTH CARE IN RURAL, UNDERSERVED COMMUNITIES

Senate President Robert Stivers, R-Manchester, filed Senate Joint Resolution 116 directing Kentucky's public teaching universities to develop a comprehensive, evidence-based plan to improve access to health care across rural and underserved areas of the Commonwealth.

The resolution will require the University of Kentucky, University of Louisville, and Eastern Kentucky University to submit a detailed report to the General Assembly by January 1, 2027, outlining specific, actionable strategies to expand health care delivery, including physicians, nurse practitioners, physician assistants, mental health professionals, and other essential providers. The resolution will also encourage universities to take advantage of developments like artificial intelligence (AI), using health care avatars and other emerging technologies.

The bill proposes \$250,000 to support the development of the report and ensure a thorough review of workforce data, recruitment models, and policy options.

Rural health care as an economic imperative Stivers emphasized that rural health care is not solely a medical issue; it is also an economic one. "Health care access is directly tied to economic vitality," Stivers said. "If a community cannot provide access to doctors, mental health providers, nurse practitioners, and other health professionals, it becomes far more difficult to attract businesses and

retain families."

In many Kentucky communities, hospitals are among the largest employers, often exceeding the payroll of local school systems. When access to care declines, communities face workforce instability, reduced economic activity, and long-term population loss.

Comprehensive workforce and policy review The resolution directs the universities to evaluate a broad range of policy considerations, including:

Expanded use of telehealth, artificial intelligence, and advanced networking technologies to connect rural providers with trauma and specialty centers

Expansion and modernization of waiver programs to attract international providers to underserved areas

Recruitment initiatives targeting underserved rural and urban communities

Loan forgiveness and scholarship programs tied to service commitments

Streamlined credential recognition for internationally trained physicians

Strengthening collaboration between advanced practice providers and Kentucky's trauma system.

The goal is to provide lawmakers with practical, data-driven recommendations that can be implemented in future legislative sessions.

A strategic investment Stivers noted that while the budget environment is expected to be challenging, strategic investments aimed at long-term structural



solutions are necessary.

"This resolution asks our institutions that train much of Kentucky's health care workforce to give us a clear roadmap," Stivers said. "We are looking for evidence-based solutions that will help us address health care deserts and improve access for Kentuckians, no matter where they live."

If adopted, the joint resolution will carry the force of law and require submission of the report by January 1.

Senate President Robert Stivers, R-Manchester, represents the 25th Senate District, which includes Clay, Jackson, Knox, McCreary, Owsley, and Whitley Counties. As of January 1, Stivers has served as Kentucky Senate president for over a decade. He first assumed the position in 2013, succeeding former Senate President David Williams. As Senate President, Stivers chairs the Senate Committee on Committees and the Rules Committee and is co-chair of the Legislative Research Commission. He is also a member of the Senate Judiciary Committee.

