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**HANCOCK COUNTY PUBLIC SCHOOLS "SCHOOL PICTURES" 2026-2027 & 2027-2028**

The Hancock County Board of Education will accept sealed bids by mail or hand delivered bids; School Pictures 26/27 & 27/28 school years until 2:00 p.m., Tuesday, April 21, 2026 at the Board of Education Office in Hawesville, Kentucky.

For specifications or other information, contact the Board of Education Office, call (270) 927-6914.

Bid packets may be obtained at the Hancock County Board of Education office between office hours, eight to four, Monday through Friday or on the Hancock County Board of Education website. ([www.hancock.kyschools.us](http://www.hancock.kyschools.us))

*The Hancock County Board of Education reserves the right to accept or reject any or all bids and to accept irregularities in the bidding process.*

**NOTICE OF HANCOCK COUNTY SHERIFF'S 2024 FEE AUDIT REPORT**

In accordance with KRS 91A.040, a copy of the complete Fee Audit for 2024, including financial statements and supplemental information is on file at the Sheriff's Office and available for public inspection during normal business hours. Any citizen may obtain from the Sheriff's Office a copy of the complete audit report including financial statements and supplemental information for their personal use. Any citizen requesting a copy of the audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents per page. The financial statement that is prepared in accordance with KRS 424.220 is also available to the public at no cost at the Hancock County Sheriff's Department at 225 Main and Cross Street, Hawesville, KY 42348.

## LEGAL NOTICES



### ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Johnny Roberts, Jr., Hancock County Judge/Executive  
The Honorable Ralph Dale Bozarth, Hancock County Sheriff  
Members of the Hancock County Fiscal Court

#### Report on the Audit of the Financial Statement

##### Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Hancock County, Kentucky, for the year ended December 31, 2024, and the related notes to the financial statement.

##### Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Hancock County Sheriff for the year ended December 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws as described in Note 1.

##### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Hancock County Sheriff, as of December 31, 2024, or changes in financial position or cash flows thereof for the year then ended.

##### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Hancock County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Hancock County Sheriff on the basis of the accounting practices prescribed or permitted by the laws of Kentucky, to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

##### Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hancock County Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

##### Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hancock County Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hancock County Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we have identified during the audit.

The Honorable Johnny Roberts, Jr., Hancock County Judge/Executive  
The Honorable Ralph Dale Bozarth, Hancock County Sheriff  
Members of the Hancock County Fiscal Court

##### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2025, on our consideration of the Hancock County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, in considering the Hancock County Sheriff's internal control over financial reporting and compliance. Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report finding:

2024-001 The Hancock County Sheriff's Office Does Not Have Adequate Segregation Of Duties Over Receipts, Disbursements, And Bank Reconciliations

Respectfully submitted,

*Allison Ball*

Allison Ball  
Auditor of Public Accounts  
Frankfort, KY

October 16, 2025

State law requires the Auditor of Public Accounts to annually audit fiscal courts, county clerks, and sheriffs; and print the results in a newspaper having general circulation in the county. The complete audit and any other audit of state agencies, fiscal courts, county clerks, sheriffs, and property valuation administrators may be viewed in the reports and the reports of auditors' website at [auditor.ky.gov](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.

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