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Logan County audit flags financial controls and procurement issues

BY CHRIS COOPER
NEWS-DEMOCRAT & LEADER

State Auditor Allison Ball has released the audit of the financial statements of the Logan County Fiscal Court for the fiscal year ended June 30, 2025. State law requires annual audits of county fiscal courts.

Auditing standards require the auditor's letter to communicate whether the financial statements present fairly the receipts, disbursements, and changes in fund balances of the Logan County Fiscal Court in accordance with accounting principles generally accepted in the United States of America.

The auditor report statement said that the fiscal court's financial statement did not follow this format. However, the fiscal court'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 116 of 120 fiscal court audits in Kentucky.

Ball noted the findings, recommendations, and subsequent county official responses in the audit.

The auditor's office finds that the Logan County Fiscal Court improperly recorded an inter-account transfer for \$1,611,294 within the Special Reserve Fund as an interfund transfer, causing interfund transfers to be overstated

on the fiscal court's fourth quarter financial statement.

The auditor recommends that the fiscal court implement controls to ensure that they properly record all inter-account and inter-fund transfers.

"This transaction was a transfer between two bank accounts in the same fund," said Logan County Judge-Executive Phil Baker in his response to the finding. "Typically, all of our cash transfers are to bank accounts in different funds. This cash transfer was processed in the accounting software as an inter-fund cash transfer but should have been processed as a cash transfer only. This transaction is the first and only transaction of this type we have ever had to do. We are now aware of the proper way of processing these types of transactions and will be sure it is done correctly in the future."

The auditor finds (this is a repeat finding and was included in the prior-year audit report as finding 2024-001) that the Logan County Fiscal Court did not implement adequate internal controls over procurement and purchasing to ensure that statutory requirements were met, which allowed the following noncompliance and issues to occur:

- Two of 71 transactions tested totaling \$295,535 were not paid within 30 working days.
- A contract for maintenance and monitoring of the emergency communication system was not

properly advertised for bids. The bid solicitation failed to seek bids containing the renewal terms that were added to the approved bid contract. The amount paid for this contract in the current year was \$72,996.

- The contract for maintenance and monitoring of the emergency communication system included terms obligating the county to pay 18% over the costs for parts and shipping, but documentation of the actual costs for parts and shipping was not obtained before the county made payments for these items.

- One invoice containing three charges totaling \$160 on a credit card was dated before a purchase order was issued.

- One monthly credit card statement included interest for two months and a late fee for one month totaling \$438, which was not paid until after the remaining of the statement charges were paid.

- The Logan County Detention Center's purchase of two vehicles was not handled properly. One vehicle in the amount of \$42,308 was purchased by the jail telephone vendor using technology grant funds this vendor provides to the county. This transaction was not recorded on Logan County Fiscal Court's ledgers. Because this transaction was handled outside of the Logan County Fiscal Court's procedures, no purchase order was issued, fiscal court

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Fiscal Court discusses 2025 jail deficiencies

CHRIS COOPER
NEWS-DEMOCRAT & LEADER

The Logan County Fiscal Court acknowledged receipt of the 2025 audit by State Auditor Allison Ball at its meeting on Aug. 25. State law requires annual audits of county fiscal courts.

Magistrate Thomas Bouldin noted that there were four notes saying the county lacked adequate control over the commissary accounts and another on the procurement at

the Logan County Detention Center.

"We do and are responsible for the procurement processes and the balances and controls of all accounts in this county," said Bouldin. "I don't care if you are an elected official or a department head or what but the fiscal court is responsible for those things and there were four mishaps at the jail last year, five counting the purchase of vehicles."

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Logan Fiscal Court approves compensating property tax rate for 2026

BY CHRIS COOPER
NEWS-DEMOCRAT & LEADER

The Logan County Fiscal Court voted Aug. 25 to adopt the compensating tax rate for real property for the 2026 tax year, with Magistrate Anne Crawford casting the lone dissenting vote.

All other magistrates and Judge-Executive Phil Baker voted in favor of the compensating rate.

The court had two options: adopt a rate

that would generate a 4% increase in revenue or adopt the compensating rate, which would lower the property tax rate from 0.126 to 0.120.

Baker said either option would result in what he described as one of the more sizable decreases in the county's property tax rate in recent years.

By taking the compensating rate, total estimated revenue to

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Bushel & Peck brings joy to south Logan

BY EMILY BADGLEY
NEWS-DEMOCRAT & LEADER

What began as a small produce stand serving South Logan and the Russellville area has developed into something much larger for Melissa Miller; Bushel & Peck, located at The Little Green Farmstand, has become a place where homemade breads, cookies, granola, local honey and other goods come together with

Miller's passion for community.

"I was inspired to open Bushel & Peck as a way to bring quality food to the community of South Logan and also the Russellville area," Miller said. The business originally operated as a produce-only stand, offering locally grown items to customers, but Miller soon found herself balancing the demands of maintaining

SEE **BUSHEL/PAGE A4**

Horsing Around in the Park



Chris Cooper/News-Democrat & Leader

Kaelyn Perdue enjoys the sunny afternoon riding her horse "Jim" in the Auburn park.



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