

Work with KIPDA paying big dividends for county

By THOMAS J. BARR
THE PIONEER NEWS
SHEPHERDSVILLE – If you don't come to the party, you can't expect to receive any gifts at Christmas time.

For years, Bullitt County did not take an active part in the operations of the Kentuckiana Regional Planning and Development Agency.

The entity, which includes seven counties in Kentucky and two in southern Indiana, is a resource to its members.

Over the course of the past five years, Bullitt County Judge Jerry Summers has guaranteed that his administration would take an active role.

And that decision has begun to pay off.

Keith Griffie, the county's chief finance officer and chairman of the KIPDA transportation committee, outlined some of the benefits of the partnership.

Griffie admitted that when he started to attend the meetings, his main focus was on transportation because that was the county's biggest need. But he has realized that the agency can provide much more assistance to its members.

During a recent fiscal court meeting, Griffie outlined some of the ways KIPDA had assisted the county. Those include:

- *Maryville Park – helped with the application of a \$500,000 grant to make improvements on the facility. Plans include the pavement of

existing trails and the renovation of the public pool, which has been closed for several years due to needed repairs. Other improvements have included the concrete surface under the pavilion, installation of a disc golf course and improvements on a basketball court. The status of the grant is still pending.

- *Cleaner Water projects – helped to apply for two rounds of water and sewer projects.

Ground has already been broken on water projects on Eagles Road, John Lee Road and Foster Road.

Projects also include the Hunters Hollow pump station and force main line with MSD, Oak Street rehabilitation project in Lebanon Junction, West Oak Street interceptor proj-

ect and Bullitt County Water Main Extension project.

- *Application for a \$14 million grant for the city of Shepherdsville and its improvements at the sewer plant. The grant is still pending.

Besides the county having a seat at the KIPDA table, Shepherdsville and Mount Washington are represented.

- *Assisted the city of Lebanon Junction to secure \$900,000 for a hazard mitigation grant to install a flood wall pumping station.
- *Assisted the reapportionment committee in its recommendation on changes for the precincts due to the 2020 U.S. Census.
- *Assisted the cities of Hillview, Lebanon Junction

and Shepherdsville on their paperwork for ARPA funding received in relation to the COVID pandemic.

- *Social services which provided assistance to various individuals in Bullitt County. And there is funding which might provide assistance to the new mental health court program initiated by county attorney Tammy Baker.

By attending and by actively playing a role in the KIPDA meetings, Griffie said the county is reaping the rewards of those efforts.

Summers is part of the executive board and has been elected secretary/treasurer. In two years, he will be chairman of the board, which will provide even more influence.

HEALTH

(Continued from page A-1)
 more than 15-20 minutes, Flechler said individuals would learn how to rec-

ognize and then respond to an opioid overdose. They will also learn how to administer the nasal naloxone. And they will learn what other harm reduc-

tion services are available in the county. The training will be held at the health department, located at 183 Lees Valley Road off Highway 44 East in Shepherdsville.

For more information or to reserve a spot, email Hayley.Barr@bullitthealth.org. Everyone is invited. No registration is needed.

2023 Bullitt County Chamber of Commerce Awards



Ambassador of the Year
Megan Jones, Rivers Edge Venue
 Sponsored by Jenni Grant,
 Jenni Grant Shelber Insurance, Shep.

PLAN

(Continued from page A-1)
 Commission took two votes to offer a favorable recommendation with restrictions including widening Ferguson Lane to 24 feet prior to construction, guaranteed drainage, and sewer access and availability on the west side of Ferguson.

development plans with the council, noting the two buildings with truck docks located in the middle, and two access points off Ferguson Lane. She said the project would fit cohesively within the allotted area.

Regarding the left turn, mayor Jim Eadens mentioned that city public works director Jim Bohannon contacted the neighboring property owner regarding a portion of their property that could be used in widening the turn area.

"They haven't said yes, but they haven't said no," Eadens said. "They haven't decided yet."

Council member Wes Stafford felt that the left turn would almost have to be allowed, noting that truck drivers would turn left there anyway regardless of measures to prevent it.

Eadens mentioned that the city had dissuaded left turns at another location in the city, adding that they were almost always damaged or torn down by the trucks. He added that

GPS directional systems also caused issues by providing incorrect information to truck drivers.

Project manager Meagan Sturgeon, representing Mindel Scott Engineers & Landscape Architects, said the original plan was to have trucks exit the property by staying straight onto East Blue Lick.

"We were going to encourage going straight," Sturgeon said. "The company, and the residents, feel (the drivers) will turn left."

According to Sturgeon, developers were seeking options to addressing the left turn restriction, seeking assistance from the city to determine a best-case scenario.

"We don't want to make it vague, but we don't want to be specific with a mechanical barrier," she said. "We're not against the restriction, but we're also not wanting to limit that restriction."

Regarding potential

drainage issues involving the project, Vessels said the company would provide proper drainage and enhancements, which Bohannon would also review and approve.

Eadens mentioned that the drainage was already bad along the smaller road. Sturgeon said the company was required to provide proper drainage on any project.

Carl Payne, the city's planning and zoning representative, said he voted to approve the plans. He felt the project would benefit the area, adding that in recent years the commission and the county were doing a better job with building regulations.

A second reading on the project, along with a vote to approve or deny, are scheduled for the council's next meeting, scheduled for Monday, Dec. 4, 6:30 pm, at the Hillview Government Center. A public hearing will take place prior to the meeting, beginning at 6 pm. The public is invited to attend.

The restrictions also included signage or mechanical measures to prevent trucks from turning left onto East Blue Lick Road, which leads to an elevated railroad crossing where many trucks have been stuck over the years.

Attorney Emily Vessels, representing IDI, addressed the restrictions with the Hillview City Council. She said the developers were "willing to front the costs" on related upgrades.

According to Vessels, IDI planned to widen Ferguson Lane to 30 feet, above the 24-foot required minimum.

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Send Your Letters To Santa

THE PIONEER NEWS

FINAL DEADLINE TO SUBMIT LETTERS WILL BE FRIDAY, DEC. 8

Youngsters can send individual letters. Be sure they are signed.

School teachers in K-3, send in letters for your class (can be class letter or individual letters). School Letters should be sent in WORD format as a group to editor@pioneernews.net

Be sure to include name of student and the class name, school and grade

Individual letters can be sent to editor@pioneernews.net or mailed to:
The Pioneer News, P.O. Box 98, Shepherdsville, KY 40165.

ALL LETTERS WILL BE SENT TO SANTA at the NORTH POLE

Space is limited. Letters will not be edited. They are run "as-is."

MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Jerry Summers, Bullitt County Judge/Executive
 The Honorable Kevin Mooney, Bullitt County Clerk
 Members of the Bullitt County Fiscal Court

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying Statement of Receipts and Disbursements - Regulatory Basis of the County Clerk of Bullitt County, Kentucky and the Statement of Receipts, Disbursements, and Fund Balances of the County Clerk's Operating Fund and County Fund with the State Treasurer - Regulatory Basis for the year ended December 31, 2022, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements present fairly, in all material respects, the receipts and disbursements of the Bullitt County Clerk and the receipts, disbursements, and fund balances of the Bullitt County Clerk's operating fund and county fund with the state treasurer for the year ended December 31, 2022, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the Basis for Adverse Opinions on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Bullitt County Clerk, as of December 31, 2022, 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* 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 Bullitt County Clerk and to meet 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 statements, the financial statements are prepared by the Bullitt County Clerk 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 statements 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 Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 control. 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 statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 Bullitt County Clerk'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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Bullitt County Clerk'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 Jerry Summers, Bullitt County Judge/Executive
 The Honorable Kevin Mooney, Bullitt County Clerk
 Members of the Bullitt County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 1, 2023, on our consideration of the Bullitt County Clerk'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 Bullitt County Clerk'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 findings:

2022-001 The Bullitt County Clerk Overspent The General Term Order And Annual Order Setting Maximum Amount For Deputies And Assistants Approved By The Fiscal Court For Calendar Year 2022
 2022-002 The Bullitt County Clerk's Fourth Quarter Report Was Not Accurate For Calendar Year 2022

Respectfully submitted,

Mike Harmon
 Auditor of Public Accounts
 Frankfort, KY

August 1, 2023