

Nov. 13 declared 'Pat Cowherd Day' in Campbellsville

GERARD FLANAGAN
CU OFFICE OF
COMMUNICATIONS

Dr. Pat Cowherd wears many hats, according to Campbellsville Mayor Diane Ford-Benningfield.

"She is not only an amazing, God-fearing woman, she's also a boss, a mom, a mammie and truly a gift of God to everyone," Ford-Benningfield said. "I'm sure all of us here can attest to her amazing love of the community and students and fellow coworkers."

Ford-Benningfield, in a ceremony Nov. 13 at the Alumni & Friends Park at Noe Plaza, presented Cowherd, dean of the School of Business, Economics and Technology and professor of business at Campbellsville University, with a proclamation declaring Nov. 13 as Pat Cowherd Day in the City of Campbellsville during the third annual Patricia H. Cowherd Scholarship Fund Ministry Walk.

Cowherd has served as the dean of the School of Business, Economics and Technology, and professor of business since 2001. Cowherd began her career at Campbellsville University as registrar, serving in the role from 1977 to 1983. Cowherd has taught at Campbellsville University since 1986.

She received her Bachelor of Science from Campbellsville College in 1977 and received her Master of Arts in Education from Western Kentucky University in 1980.

She earned her Doctor of Philosophy at Nova Southeastern University in 2000. Her dissertation was titled, "A Study to Determine Technological Skills and Competencies Needed for Office Employment as Reported by Selected Employers in the South Central Kentucky Lake Cumberland Area Development District."

Ford-Benningfield said Cowherd is proof that hard work can lead to great success.

"She's a great example of climbing the ladder in the educational system," Ford-Benningfield said.

Dr. Wes Auberry, assistant professor of business, said the scholarship is focused on helping students.

"It's a tribute and legacy scholarship for Dr. Pat Cowherd ... but it's also to honor each one of you," Auberry said. "We're here to help you. We care about your suc-



Photos courtesy of Gerard Flanagan

Dr. Pat Cowherd, left, receives flowers at the ceremony and speaks with Dr. Frank Cheatham, former senior vice president for academic affairs and professor of math and computer science, and Dr. Donna Hedgepath, provost and vice president for academic affairs. Both Cheatham and Hedgepath have served as her vice presidents over the years.



Campbellsville Mayor Diane Ford-Benningfield, left, presents Dr. Pat Cowherd, dean of the School of Business, Economics and Technology and professor of business, with a proclamation declaring Nov. 13 as Pat Cowherd Day in the City of Campbellsville.



Approximately 100 students attended the third annual Patricia H. Cowherd Scholarship Fund Ministry Walk.

cess, as I always tell you in all my classes. That involves helping you financially."

Auberry said just under \$10,000 has been raised since Sept. 1 toward the scholarship.

"That's phenomenal," he said. "We couldn't be happier."

Dr. Frank Cheatham, who retired as senior vice president for academic affairs and professor of math and computer science in 2014, said Cowherd's list of accomplishments is long.

"It takes you an hour to read all of her accomplishments," Cheatham said. "There's no way I could say anything that would truly represent what she's meant to Campbellsville University."

Cheatham also described Cowherd, recipient of the 2004 Tenured Faculty Award at Campbellsville University, as a problem solver.

"Pat would say, 'I've got this problem,' and I'd say, 'What should you do about it?' and she'd do it," Cheatham said. "I didn't have to worry about it. I never heard about it again. She took care of those problems."

Cowherd said she is glad to see the scholarship benefit students.

"It's not often you get a scholarship named for you when you're

still alive," she said. "Usually, you have to die for this honor. But, I am so glad I am going to be alive to see some of you get the money from the scholarship to help fund your education. I hope you will continue to get these funds for many years to come."

Approximately 100 students participated in the walk. Chrys Hines, associ-

ate professor of business and computer information systems, said Cowherd is a "great Christian woman."

"She prays over all decisions and does what she feels the Lord would have her do," Hines said.

According to Hines, Cowherd is a great example of a boss and is committed to Campbellsville University.

"She is always fair, listens to all sides of the issue before making a decision and is very professional," Hines said.

"She has a great love for Campbellsville University, and it shows in her dedication to both the university and the students. She never hesitates to go the extra mile for them.

Personally, I could not ask for a better mentor and friend."

Cowherd and her husband, James Morris, live in Greensburg.

They have two children: Russ Cowherd and Brooke Dickinson, assistant professor of business at Campbellsville University; and five grandchildren: Addy, Brady, Ava, Blakely and Jalen.



MIKE HARMON AUDITOR OF PUBLIC ACCOUNTS

The Honorable John H. Frank, Green County Judge/Executive
The Honorable Jessica Baker, Green County Clerk
Members of the Green County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the County Clerk of Green County, Kentucky, for the year ended December 31, 2020, and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Guide for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 Green 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, 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.

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 paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Green County Clerk, as of December 31, 2020, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Green County Clerk for the year ended December 31, 2020, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 8, 2021, on our consideration of the Green 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 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 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 Green 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 comment:

2020-001 The Green County Clerk Does Not Have Adequate Segregation Of Duties Over Receipts, Disbursements, And Reconciliations

Respectfully submitted,

Mike Harmon
Auditor of Public Accounts

September 8, 2021

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 general valuation administrators may be viewed in the reports section of the Auditor of Public Accounts' website at www.auditor.ky.gov or upon request by calling 1-800-247-9126.

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Crossword Puzzle Answers

U	F	A							D	E	N	
N	I	N							O	K	R	A
I	N	N	S						C	L	A	D
S	A	U	L				M	I	A		S	I
O	L	L	A	S			C	P	S		F	E
N	E	I	G	H	B	O	R	H	O	O	D	S
					L	A	O		T	A	I	
					R	E	E	F		P	O	R
					I	R	A		T	O	P	
					D	E	A	R	L	Y	B	E
T	A	E	L							S	C	A
A	B	C			A	D	C				A	C
T	I	A	R	A						S	A	I
U	D	D	E	R							N	N
E	E	C									T	E

Crossword puzzle found on page 10A