

House continues working as end of session approaches

Capitol Focus



State Rep. **Brandon Reed**

As we wrap up day 24 of this year's Regular Session of the Kentucky General Assembly and head into our final week, I can't help but look back on some of the integral measures the House has passed this session.

We continue to pass legislation aimed at making this the best place to live and work, including HB 9, legislation that will help the state take advantage of federal investments. This piece of legislation capitalizes on federal legislation specifically prioritizing Kentucky. \$3 trillion was allocated to areas such as economic development, education, infrastructure, and agriculture, has been made available through primarily competitive grants with other states. Twelve federal agencies have identified priority areas for federal investment, and eastern and western Kentucky rank in the top eight. HB 9 creates the Government Resources Accelerating Needed Transformation Program (GRANT) which will serve a grant matching pool for rural communities by leveraging

dollars against federal funds. Federal grants typically require a 20 to 51 percent cash match, but surrounding states like Indiana have leveraged \$500 million into \$9.86 billion in private and federal investment. HB 9 takes advantage of this once in a generation opportunity to bring federal dollars to all parts of the state.

To further protect our friends and family in agriculture as well as consumers across the state, we were able to act on HB 500. This measure prohibits the purchase, lease, or acquisition of agricultural land by individuals associated with foreign countries that have been deemed by the federal government as a threat to the United States. The countries in question are defined in section 126.1 of the Code of Federal Regulations. Today, there are a total of 24, with the top 8 being Belarus, Burma, China, Cuba, Iran, North Korea, Syria, and Venezuela.

We also approved HB 135, legislation that would allow autonomous (self-driving) cars while regulating their use. This proposal provides a number of benefits, but when you look at the bottom line, the tremendous number of new jobs associated with the introduction of autonomous vehicles could be a major game

changer for us.

I was proud to not only vote for by cosponsor HB 444, legislation that provides state employees with a 6% raise in the next fiscal year. The state's salary structure has not kept up with that of the private sector, making it harder to recruit and keep qualified and dedicated workers. The two-year budget we passed last session included an 8% increase for the current fiscal year, but set aside \$200 million for the next in order to give the administration time to complete and submit a personnel plan to help restructure pay and benefits to better align with jobs. We have yet to receive that plan and have made it

clear that it must be provided.

Another measure I cosponsored and voted for this week is HB 547, legislation that protects the First Amendment right of teachers to engage in private religious expression. This includes having materials on the teacher's desk, sponsoring religious clubs, and wearing religious clothing.

We also approved HB 540, which allows private and parochial companies to contract with law enforcement to provide school resource officers (SRO) on school property. The measure does not require an SRO in every private school; it allows them to enter into a con-

tract with law enforcement, so the option is available. Schools with SROs have positive relationships with local law enforcement and help promote school safety.

And, members of the House voted overwhelmingly for HB 101, which prevents the Covid-19 requirement for children to receive a vaccination for Covid-19. This leg-

islation ensures that parents can allow their children to get the Covid-19 vaccine and that they are not forced by a school or discriminated against at the school for not having the vaccine.

Before leaving Frankfort on Friday, we sent the Senate HB 544, legislation aimed at keeping Delta-8 products out of our children's hands.

See Reed, page 15A

ACCEPTING BIDS

Green County Schools is accepting bids to purchase / enter into agreement for the following items or services: copier paper and E-RATE program eligible fiber replacement. Bid specifications can be picked-up at Green County Board of Education Central Office at 402 E. Hodgenville Avenue, Greensburg, KY 42743 and must be returned by March 27, 2023 at 2:00pm central. All bids will publicly opened at 3:00pm central on March 27, 2023 in the Green County Board of Education Conference Room.



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

Independent Accountant's Report
On Applying Agreed-Upon Procedures

The Honorable John H. Frank, Green County Judge/Executive
The Honorable Russ Goff, Green County Attorney
Members of the Green County Fiscal Court

We have performed the procedures enumerated below related to the Green County Attorney's compliance with applicable sections of the Kentucky Revised Statutes (KRS), Kentucky Administrative Regulations (KAR), and the Generally Accepted Standards for Funds of County Attorney Offices during the period July 1, 2021 through June 30, 2022.

An agreed-upon procedures engagement involves the APA performing specific procedures that the county attorney has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. The Green County Attorney is responsible for compliance with these requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The Green County Attorney has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the county attorney's compliance with applicable sections of the KRS, KAR, and the Generally Accepted Standards for Funds of County Attorney Offices. The purpose of the engagement is to assist users in determining whether the county attorney complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and findings are as follows:

- 1. Procedure** - Obtain a list of bank accounts maintained by the county attorney that are applicable for the fiscal year.
Finding - No exceptions were found as a result of applying the procedure. The county attorney maintains traffic diversion, delinquent tax escrow, diversion intake, service fees depository, delinquent tax, and return check intake accounts.
- 2. Procedure** - Determine if the county attorney has a petty cash or a change fund and document the amount of the county attorney's petty cash and change fund.
Finding - The Green County Attorney has a change fund of \$45.
- 3. Procedure** - Confirm all payments made by the fiscal court to the county attorney's office. Trace the fiscal court payments from the fiscal court confirmation to the county attorney's receipts ledger and official bank account.
Finding - No exceptions were found as a result of applying the procedure.
- 4. Procedure** - Determine if the county attorney collects cold check fees, delinquent taxes, and traffic safety program receipts.
Finding - The county attorney collects cold check fees, delinquent taxes, and traffic safety program receipts.
- 5. Procedure** - Confirm all traffic safety receipts from third party vendors who collect traffic safety program fees and trace to the county attorney's receipts ledger and bank statements.
Finding - No exceptions were found as a result of applying the procedure.
- 6. Procedure** - Confirm all delinquent tax receipts received from the county clerk and trace to the county attorney's receipts ledger and bank statements.
Finding - No exceptions were found as a result of applying the procedure.
- 7. Procedure** - Select five random deposits and agree total receipts per deposit tickets to the county attorney's receipts ledger and bank statement for each deposit made.
Finding - No exceptions were found as a result of applying the procedure.
- 8. Procedure** - Determine if excess cold check fees held by the county attorney on June 30 were turned over to the fiscal court, if applicable. Obtain copy of documentation for payment of excess cold check fees.
Finding - Not applicable, no excess cold check fees existed at year end.
- 9. Compliance Procedure** - Determine if the county attorney received any KRS Chapter 218A asset forfeiture funds, then determine whether these funds were submitted to the Prosecutor's Advisory Council (PAC) in accordance with 40 KAR 4:010. Obtain operating expense documentation and determine if the use of these funds was for a law enforcement purpose.
Finding - Not applicable, the county attorney did not receive KRS Chapter 218A asset forfeiture funds during the fiscal year.
- 10. Compliance Procedure** - Judgmentally select 30 operating disbursements from the county attorney's records and agree amounts paid to invoices or other supporting documentation and bank information. Determine if the disbursement is for official operating expenses and in accordance with KRS 514.040(5), KRS 134.545, and KRS 186.574(6)(c)1. Inspect all credit card statements (if any) to determine if disbursements are for official business.
Finding - No exceptions were found as a result of applying the procedure.
- 11. Procedure** - Compare lease agreements, rental agreements, and service contracts to actual payments. Determine if services were for official business and properly authorized.
Finding - No exceptions were found as a result of applying the procedure.
- 12. Procedure** - Inspect the county attorney's annual salary statement to determine if the total exceeded the maximum total allowable annual compensation as calculated by DLG. If the county attorney receives compensation for administering the child support enforcement program, determine whether the county attorney was compensated at the hourly rate stated in the child support enforcement contract.
Finding - No exceptions were found as a result of applying the procedure.
- 13. Compliance Procedure** - Obtain a list of county attorney employees, and their employee classification as exempt or non-exempt for the purpose of Kentucky wage and hour laws. For employees covered by KRS 337.320 requiring an employer to maintain a time record, determine over two pay periods whether such records are completed, maintained, approved, and support hours paid. For all employees, determine if any bonuses were paid.
Finding - No exceptions were found as a result of applying the procedure.
- 14. Procedure** - Determine if cash balances were transferred from the former county attorney to the new county attorney, if applicable.
Finding - Not applicable, there was no change in county attorney during the fiscal year.

We were engaged by the Green County Attorney to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Green County Attorney and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is to present the procedures performed and the results of those procedures and is not intended for any other purpose. This report is intended solely for the information and use of the Green County Attorney and the Green County Fiscal Court and is not intended to be and should not be used by anyone other than the specified parties.

Respectfully submitted,

Mike Harmon
Auditor of Public Accounts
Frankfort, KY

January 26, 2023

4-H Outdoors Club; March 27 is first meeting



Green County 4-H Youth Development
Tyrone Gentry
Green County Extension Office
(270) 932-5311
www.GreenCounty4-H.org

Most of us are looking for warmer weather, longer days and summer to arrive sooner than the calendar might suggest. I've often thought the reason for this was there are so many fun things to do outdoors.

To help expose youth and families to possibilities, 4-H is starting an Outdoors (adventure) club. Our first meeting will be March 27 at 6 p.m. CT at the 4-H office. The club is open to all youth and families are encouraged to participate together.

We will be hosting hikes on trails in the surrounding communities, having meetings to learn about first aid and survival skills and planning more activities for the summer including the possibilities of canoeing, kayaking, caving, zip lining and maybe an overnight tent camping experience. The activities we plan will be determined by those who attend the club meetings. While there is no cost to be a member of the club, some of the optional activities may have an expense. The club will attempt to keep the cost to a minimum so everyone can participate.

With the temperatures beginning to warm up, now is a great time to encourage children to put

down their electronic devices and go outside to enjoy nature. Getting outdoors has many advantages, including increased vitamin D levels, more physical activity, improved mood, better concentration and faster healing, according to research from Harvard Medical School.

Here are some ideas to encourage children to go outside.

- Offer enjoyable activities. Bubbles and sidewalk chalk are both excellent low-cost incentives for outdoor play. Additionally, many young people enjoy fun chores, like walking the dog.

- Make it a contest. Kickball and dodgeball can be enjoyable games to play with your family or with neighbors. Another option is to play a game of hide and seek.

- Conduct an insect safari to teach children to listen and look for insects. To contribute to a 4-H digital insect collection, they might even want to take pictures of the insects they find.

- Introduce children to nature's wonders. As a family, observe sunrises, sunsets, or the night sky. Take a stroll and observe the buds on the various tree species.

For more ideas on ways to get young people outdoors, contact the Green County Cooperative Extension Service Office of the University of Kentucky Cooperative Extension Service at 270-932-5311 or visit us at 298 Happyville Road, Greensburg.