



Auditor of Public Accounts
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FOR IMMEDIATE RELEASE

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Edelen Releases Audit of Owsley County Fiscal Court

FRANKFORT, Ky. – State Auditor Adam Edelen has released the audit of the financial statements of the Owsley County Fiscal Court for the fiscal year ended June 30, 2014. State law requires annual audits of county fiscal courts.

Recent changes in auditing standards require the auditor's letter to communicate whether the financial statement presents fairly the receipts, disbursements and changes in cash and cash equivalents of the Owsley County Fiscal Court in accordance with generally accepted accounting principles in the United States. The report found that the financial statement of the Fiscal Court 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 115 of 120 fiscal court audits in Kentucky.

As part of the audit process, the auditor must comment on non-compliance with laws, regulations, contracts and grants. The auditor must also comment on material weaknesses involving the internal control over financial operations and reporting.

The audit contains the following comments:

Poor financial management practices have resulted in a disclaimed opinion on the financial statement. Numerous deficiencies were noted in the county's internal control structure and in financial management practices which made it impossible for auditors to issue an opinion on the financial statement. Management overrode established control procedures and failed to adhere to sufficient financial management procedures, resulting in numerous and pervasive audit comments:

- The county does not have adequate internal controls (See Comment 2014-002).

- The county lacks adequate segregation of duties for receipts and payroll (See Comment 2014-003).
- Management overrode internal controls regarding dual signatures on checks (See Comment 2014-004).
- The former Treasurer did not record and deposit receipts timely (See Comment 2014-005).
- The former Treasurer failed to submit timely, complete, and accurate quarterly reports (See Comment 2014-006).
- The county did not follow proper procedures for disbursements (See Comment 2014-007).
- The county incurred late fees, penalties, and overdraft fees (See Comment 2014-008).
- The county did not follow proper procedures for payroll (See Comment 2014-011).
- The former treasurer did not prepare, publish, or present an annual settlement (See Comment 2014-014).
- The county did not prepare a Schedule of Expenditures of Federal Awards (See Comment 2014-015).
- The county did not maintain adequate documentation of fiscal court meetings (See Comment 2014-016).

These internal control deficiencies and non-compliance issues affect the entity and the internal control structure as a whole. These issues have severely limited the entity's ability to provide financial information that is complete, accurate, adequately documented, and free of material misstatement. We recommend the fiscal court review the deficiencies and noncompliance issues as noted and take appropriate action to correct each finding.

Former County Judge/Executive's response: No response.

The county does not have adequate internal controls over cash, receipts, disbursements, payroll, capital assets, and federal grants. Several deficiencies were noted regarding the control procedures for cash, receipts, disbursements, payroll, capital assets, and federal grants. These deficiencies resulted in the numerous compliance issues noted in the following comments. The following control issues were noted which inhibits the county's ability to properly record, classify, and report transactions for cash, receipts, disbursements, payroll, capital assets, and federal grants:

- Cash balances are not adequately monitored and are not accurately reported.
- Bank reconciliations were not completed timely for all accounts.
- Receipts were not recorded and deposited timely.
- Adequate supporting documentation is not maintained for all disbursement transactions.
- Proper procedures are not in place to ensure proper calculation and documentation of payroll items.
- Adequate schedules are not maintained for capital assets.
- Proper procedures are not in place to ensure proper recording of certain disbursements.
- Proper approval is not obtained for certain transactions.
- Several items are not paid timely.

- Federal grants are not adequately monitored, tracked, and reported on a Federal Monies Worksheet or SEFA schedule.

In order for the county's financial statement to be free of material misstatement, it is essential that procedures are in place to ensure the accuracy, validity, and completeness of all transactions, including maintaining adequate supporting documentation for all transactions. We recommend the county implement the following procedures to strengthen controls and to limit the amount of noncompliance issues noted in the future:

- Review cash balances and bank reconciliations.
- Record and deposit receipts timely.
- Retain adequate supporting documentation for all transactions.
- Recalculate payroll items to ensure accuracy.
- Maintain adequate capital asset documentation and information.
- Record all transactions accurately and in the appropriate fund, account code, line item, etc.
- Present all transaction to fiscal court for approval.
- Pay invoices/obligations timely and in compliance with all statutes and regulations.
- Track and report information related to all federal grants for Single Audit purposes.

Former County Judge/Executive's response: No response.

The county lacks adequate segregation of duties for receipts and payroll. The county lacks adequate segregation of duties for receipts and payroll. During receipts testing, we noted the former Treasurer received all monies (except Solid Waste receipts), made deposits, posted to the receipts ledger, and prepared bank reconciliations. In order for adequate segregation of duties to occur, the functions of receiving, posting, and reconciling receipts should be delegated to separate individuals when possible. Adequate segregation of duties increases the ability of the entity to recognize and correct errors in a timely manner. The receipt issues noted in Comment 2014-005 could have been prevented, detected, and/or corrected timely had proper controls and segregation of duties existed.

Likewise, we noted inadequate segregation of duties for payroll. The former Treasurer was responsible for maintaining timesheets, entering payroll information into the computer system for processing, posting to the payroll ledgers, transferring funds to the revolving payroll account, preparing pay checks, preparing state and local withholding reports, and reconciling the payroll account. By delegating all these duties to the same individual, it increases the risk that fraud or errors will occur and go undetected for a significant time. The payroll issues noted in Comments 2014-011, 2014-012, and 2014-013 could have been prevented, detected, and/or corrected timely had proper controls and segregation of duties existed.

In order to strengthen internal controls, we recommend the county adequately segregate duties in receipts and payroll or implement other controls to compensate for these weaknesses. For example, designate an individual to review the receipts and payroll ledgers, reconciliations, and reports. This individual can document their review by initialing the documents that were reviewed.

Former County Judge/Executive's response: No response.

Management overrides internal controls regarding dual signatures on checks. During disbursement testing, auditors questioned numerous cancelled checks as to whether they contained the authentic signature of the former County Judge/Executive. It was revealed to auditors that the former County Judge/Executive regularly allowed the former Treasurer to sign his name on checks. In fact, our testing calls into question 210 cancelled checks totaling \$667,843 on which it appears the former Treasurer had signed the former County Judge/Executive's name. In addition, of the checks we noted that may not have contained the former County Judge/Executive's authentic signature, 32 of them totaling \$91,648 were never approved by the fiscal court, meaning these transactions were processed without any oversight or approval besides that of the former Treasurer. Furthermore, we noted 34 payroll checks that did not appear to contain the former County Judge/Executive's authentic signature and all but 11 of these were for the same three employees each pay period. It appears the former Treasurer signed the former County Judge/Executive's name to these checks so that these employees could cash their paychecks early, as we also noted these checks always cleared the bank a day or two before the actual pay day.

The county's internal control system requires the signature of both the Treasurer and the County Judge/Executive for all checks. In addition, KRS 68.020(1) reads, in part, "All warrants for the payment of funds from the county treasury shall be co-signed by the county treasurer and the county judge/executive." It is never an acceptable practice for a person to sign another person's name. The County Judge/Executive can choose a person to sign checks in his absence, but the designated person must be properly bonded, approved by the fiscal court, sign his/her own name to the check, and be independent from the Treasurer's office.

Overriding the internal controls related to check processing increases the risk that errors or fraud can occur and go undetected. Good management oversight and adhering to established internal controls can decrease this risk. We recommend the County Judge/Executive and the Treasurer sign all checks for payment to ensure compliance with internal control procedures and adherence to the applicable statute.

Former County Judge/Executive's response: No response.

The county did not record and deposit receipts timely. During fiscal year 2014, we noted numerous instances in which funds were not recorded and deposited in a timely manner. We noted delays in checks being recorded and deposited from several weeks up to several months. For example, one check from the state in the amount of \$34,100 was received in February 2014, but was not recorded and deposited until October 2014, a delay of eight months. In another instance, we noted a check from the state in the amount of \$86,715 that was never recorded or deposited. Auditors brought this to the attention of current management and the county was able to get a replacement check issued. If auditors had not discovered this, the county would have had \$86,715 of funds that were "lost" and unable to be utilized, thus, depriving taxpayers of much needed resources.

The receipts that were not recorded and deposited timely have resulted in a material misstatement to the financial statement for the fiscal year ended June 30, 2014. Auditors noted a total of \$337,090 of funds that should have been recorded and deposited in FY 2014, but that were not recorded and deposited until a subsequent period. An essential component of a strong internal control system is to record and deposit funds immediately after they are received in order to decrease the risk that the funds will be lost, stolen, or otherwise misappropriated. We recommend the fiscal court implement stronger internal controls over receipts to ensure that all funds received are recorded and deposited timely.

Former County Judge/Executive's response: No response.

The county failed to submit timely, complete, and accurate quarterly reports to the Department for Local Government. The Uniform System of Accounts requires counties to submit quarterly reports to their regulatory agency, the Department for Local Government (DLG). These reports should include all funds of the county, should include all activity within the funds, and should agree to the county's reconciled cash balances. The quarterly report for Owsley County was not filed timely with DLG. In addition to the report not being filed timely, we noted the following:

- Disbursement totals listed in the Summary section for the General and Road Funds were incorrect.
- Outstanding lease interest balances were incorrect.
- Cash balances listed for the General, Road, LGEA, and Solid Waste funds were not correct.
- Emergency Planning Fund activity was not included on the report at all.

Timely, complete, and accurate quarterly reports are essential for the regulatory agency to be informed of the financial activity of a county. Quarterly reports also provide valuable information to the fiscal court regarding receipts, disbursements, and cash balances and are an essential component of sound financial management practices. Without this valuable information, the fiscal court's decision making capabilities may be adversely affected. We recommend the Treasurer prepare timely, complete, and accurate quarterly reports to submit to the Department for Local Government as required.

Former County Judge/Executive's response: No response.

The county did not follow proper procedures for disbursements. Numerous deficiencies were noted in the county's internal control structure as it relates to disbursements. Procedures regarding the documentation, preparation, and authorization of disbursements were not adequate for the 73 transactions tested and resulted in the following findings:

- 29 instances, totaling \$241,663, were noted in which proper documentation (i.e. invoices) for disbursements could not be located.
- 22 instances, totaling \$308,066 were noted in which the county did not properly approve the transaction as documented on the claims list.

- 3 instances, totaling \$22,220, were noted in which the county did not pay the vendor within 30 days of receipt of invoice.
- 26 instances were noted in which the disbursement was not recorded in the proper account code.
- Auditors were not provided with any information or documentation related to proper bidding procedures.

Basic internal control procedures require the county to maintain documentation for every disbursement. This documentation should include, but is not limited to, invoices, purchase orders, packing/receiving slips, etc. Guidance regarding fiscal court approval is outline in KRS 68.275(2), which states, “The county judge/executive shall present all claims to the fiscal court for review prior to payment...” In addition, KRS 65.140(2) requires local governments to pay for goods and services within 30 working days of receiving an invoice. The Department for Local Government (DLG) *Budget Manual* provides a chart of accounts counties are supposed to use to code and record disbursements. Furthermore, KRS 424.260 requires bids to be obtained on purchases and/or contracts exceeding \$20,000.

Failure to adhere to the guidelines outline above increases the risk that the county’s disbursements will be materially misstated or funds will be misappropriated. We recommend the county immediately implement procedures to ensure that all disbursements are properly documented, approved by the fiscal court, recorded correctly, and paid timely. We also recommend the county seek competitive bids when required.

Former County Judge/Executive’s response: No response.

The county incurred late fees, penalties, and overdraft fees. During fiscal year 2014, the county incurred late fees, penalties, and overdraft fees for the following reasons:

- Failure to make retirement contributions by the 10th of each month (\$8,000 total penalties).
- Failure to make lease payments on time (\$212 in total fees).
- Failure to maintain sufficient balances in bank accounts (\$262 in total fees).

The county participates in County Employees Retirement Systems (CERS). KRS 61.675 and KRS 78.625 require retirement withholding and matching funds be paid to CERS by the 10th of each month or a \$1,000 penalty is applied. During FY 2014, the county incurred \$8,000 of retirement penalties for failure to file and remit payments timely. Of this, \$5,000 is still unpaid as of June 30, 2014.

The county has two lease agreements that require monthly interest payments and either semi-annual or quarterly principal payments. The county paid a total of \$212 for late fees during fiscal year 2014 for debt payments that were not made on time in accordance with the amortization schedule. In fact, only four payments out of the entire fiscal year were paid on time.

The county over drafted the General Fund on one occasion and the Jail Fund on two separate occasions, resulting in overdraft fees of \$262. The Department for Local Government (DLG) Budget Manual outlines the duties of a County Treasurer, one of which is to sign a check only if sufficient fund balance and adequate cash balance exists to cover the check.

Poor financial management practices and weak internal controls cause errors to occur and go undetected for a significant time period and result in financial ramifications such as these. Additionally, penalties and interest are unnecessary expenses that are avoidable and a wasteful use of taxpayer resources. We recommend the fiscal court ensure that all withholding and matching payments are made timely, ensure all debt payments are made timely, and ensure all bank accounts have sufficient cash balances to cover any checks in order to avoid unnecessary costs in the future.

Former County Judge/Executive's response: No response.

Improper payments totaling \$7,000 were made from the Road Fund. During fiscal year 2014, the county paid the Sheriff's office a total of \$7,000 out of the Road Fund for transporting prisoners. Road monies are restricted by KRS 177.320. Disbursements from the road fund should be for secondary and rural road maintenance, repairs, and related activities. The county is allowed to pay the Sheriff for transporting inmates; however, these payments should be made from the Jail Fund, the General Fund, or the LGEA Fund. It is not appropriate to pay the Sheriff's office out of restricted road monies. By doing this, the county has reduced the amount of funds available to spend on road repairs and maintenance and has created a situation in which another fund must pay back the improper payments. We recommend the fiscal court reimburse the Road Fund \$7,000 from the Jail Fund, the General Fund, or the LGEA Fund and ensure that only proper payments for allowable activities are made in the future from restricted Road Fund monies.

Former County Judge/Executive's response: No response.

The county did not comply with regulations for Local Government Economic Assistance coal producing funds. The county did not comply with KRS 42.455 regarding coal producing funds received through the Local Government Economic Assistance (LGEA) program. KRS 42.455 states the 30% of all coal producing funds received must be spent on the county coal haul road system. The county received \$144,227 in coal producing funds, of which, \$43,268 was required to be spent on the coal haul road system. The county only spent \$19,122 on road repairs/maintenance. The additional \$24,146 that was restricted for coal haul road system disbursements was expended on unallowable categories. Failure to spend the allotted amount as designated is a direct violation of KRS 42.455. We also noted the county transferred LGEA funds to the General Fund. While there are allowable disbursement categories in the General Fund, we would caution management that this practice increases the risk that restricted LGEA funds will be spent on unallowable categories. We recommend the fiscal court monitor the amounts received and expended in the LGEA fund to ensure compliance with LGEA regulations in the future.

Former County Judge/Executive's response: No response.

The county did not follow proper procedures for payroll. During our testing of payroll, we noted numerous deficiencies related to the preparation, calculation, and documentation of payroll:

- The fiscal court did not approve a salary schedule.
- Five employees were paid at a rate other than the amount listed on payroll schedule.
- Timesheets were not properly executed or maintained for all employees.
- Overtime was not calculated correctly for two tested employees.
- Leave time used on pay stubs did not agree to leave time documented on timesheets.

KRS 64.530(1) states, "The fiscal court of each county shall fix the compensation of every county officer and employee...." The county failed to do this for fiscal year 2014. Furthermore, the salary listing provided to auditors was not followed in five instances. We noted five employees who were paid at a rate that did not agree to the salary listing.

KRS 337.320 requires that every employer keep a record of the hours worked each day and each week by each employee. We noted two instances in which timesheets could not be located for the tested employees and we noted one instance in which a non-exempt employee does not maintain a timesheet. Additionally, good internal controls dictate that all timesheets be signed by employees and their supervisors to ensure hours recorded accurately reflect hours worked. We noted three instances in which timesheets were not signed by the employee.

KRS 337.285 outlines overtime provisions and requires that employees be paid at one and a half times their hourly pay rate for all hours worked in excess of 40 hours in one week. We noted one instance in which an employee had eight hours of overtime documented on the timesheet, but the regular salary amount was paid. Salaried employees are not exempt from overtime provisions, unless all the requirements outlined in the Fair Labor Standards Act (FLSA) are met. Also, we noted one instance in which an employee's overtime rate did not equal the calculated amount based on the pay scale. The failure to calculate overtime correctly resulted in employees being underpaid.

The county's administrative code outlines the procedures for leave time. We noted two instances in which the leave time recorded on time sheets did not match the leave time deducted from employees' leave balances on pay records. In order for employees leave balances to be accurate, the payroll officer must ensure that leave time taken agrees to records submitted by the employee (i.e. the timesheet).

All the deficiencies noted above have caused the county to improperly document payroll and to improperly compensate employees for time worked. Compliance with the aforementioned statutes is essential in order for the county to properly prepare, calculate, and document payroll.

We recommend the county do the following regarding payroll to ensure compliance with applicable statutes and to ensure proper payroll/timekeeping practices and controls are in place:

- Approve a salary schedule listing each employee's rate of pay.

- Calculate gross pay in accordance with the approved pay schedule.
- Maintain properly executed timesheets for all non-exempt employees.
- Ensure proper time and a half/overtime payments are made in accordance with the county administrative code and state and federal regulations.
- Ensure that leave time used and/or earned agrees to all corresponding documentation (timesheets, payroll records, pay stubs, etc.).

Former County Judge/Executive's response: No response.

The county did not calculate FICA and Medicare withholdings correctly or file 941 Forms.

The County did not calculate FICA and Medicare withholdings correctly. FICA and Medicare withholdings are based on gross wages less any allowable retirement contribution and any other allowable pre-tax items. The Treasurer based the deduction calculation on gross wages only and did not account for County Employees Retirement System (CERS) contributions. Internal Revenue Service (IRS) Publication 15 outlines employment taxes and the federal guidelines employers are to follow regarding calculations of FICA and Medicare taxes. This miscalculation for FICA and Medicare withholdings results in employees paying more FICA and Medicare tax than necessary, thus, decreasing their net pay. Furthermore, this miscalculation increased the amount of the county's required matching funds causing the county to remit more matching funds than necessary.

In addition, we noted the county did not file Form 941 with the Internal Revenue Service for the first and second quarters of 2014 as required by IRS Publication 15. Form 941 is used to summarize and reconcile all FICA, Medicare, and Federal tax withholdings based on the entity's payroll records. The failure to file these forms will likely result in penalties from the IRS and is indicative of improper payroll procedures and poor financial management practices. We recommend the county immediately correct the FICA and Medicare calculations for all employees. In addition, we recommend the county contact the IRS to determine how to get the 941 forms up to date and how to settle the resulting penalties/interest associated with the failure to file these forms. Finally, we recommend the Treasurer ensure that FICA and Medicare deductions are calculated correctly and ensure complete and accurate 941 forms are filed quarterly in the future.

Former County Judge/Executive's response: No response.

The county did not properly account for the revolving payroll account. The revolving payroll account was not accounted for properly. The account has an unidentified surplus of \$8,616 as of June 30, 2014. The former Treasurer did not provide documentation to show how transfers are calculated for the revolving payroll account. In addition, bank reconciliations were not completed for the account after February 2014. Proper documentation of transfers and timely/accurate bank reconciliations would aid the Treasurer in determining the source and disposition of the unidentified surplus. In addition, these procedures would reduce the risk that errors and/or misstatements would occur and go undetected for a significant time period, especially in the case of untimely withholding payments as discussed in Comment 2014-008. We recommend the Treasurer document all transfers to the revolving payroll account and

prepare complete, accurate, and timely bank reconciliations in the future. Also, we recommend the fiscal court determine the appropriate disposition of the unidentified account balance.

Former County Judge/Executive's response: No response.

The county did not prepare, publish, or present an annual settlement. The county did not prepare and publish an annual settlement nor was it presented it to the fiscal court as required. KRS 424.220 requires the county treasurer to prepare an itemized statement of all funds collected and received, held, or disbursed during the fiscal year. The statement is required to show:

- the total amount collected and received from each individual source.
- the total amount of funds disbursed to each individual payee and the purpose for which it was expended. The amount of salaries paid to non-elected employees shall be shown as a lump sum disbursement by category (i.e. road department, solid waste, administrative personnel, etc.).

The statute also requires the county to publish the annual settlement or to publish the annual audit in lieu of publishing the financial statement. KRS 68.020(5) requires the county treasurer to make full and complete settlement with the fiscal court within 30 days of the close of the fiscal year. Evidence of this was not provided to auditors. An annual settlement provides valuable information to the fiscal court regarding total fiscal year receipts, disbursements, and cash balances and is an essential component of sound financial management practices. Without this valuable information, the fiscal court's decision making capabilities may be adversely affected. We recommend the county Treasurer comply with the requirements of KRS 424.220 and KRS 68.020 and prepare, publish, and present a complete and accurate settlement each year.

Former County Judge/Executive's response: No response.

The county did not prepare a Schedule of Expenditures of Federal Awards. The county did not prepare a Schedule of Expenditures of Federal Awards (SEFA). A SEFA report is the first step in determining if the county is required to have an OMB Circular A-133 audit, also known as a federal "Single Audit". The Department for Local Government now requires a SEFA schedule to be filed with the county's 4th Quarter Report. The county's failure to monitor, track, and report federal grants could lead to improper financial reporting as well as failure to comply with OMB Circular A-133 requirements. Additionally, this could impact future federal grant awards. We recommend the county immediately implement procedures to monitor, track, and report federal grants in order to comply with federal and state regulations.

Former County Judge/Executive's response: No response.

The Jailer is still owed \$889 in salary from prior year. During our review of payroll, we noted the Jailer was not paid the \$889 as determined by last year's audit. In accordance with the salary schedule obtained by the Auditor for calendar year 2012, the Jailer was underpaid in the amount of \$889. According to this schedule, the Jailer's compensation for calendar year 2012 should have been \$23,591, but the Jailer was paid \$22,702, underpaying the Jailer \$889. We

recommend that the fiscal court pay the Jailer \$889 for underpayment of salary for calendar year 2012.

Former County Judge/Executive's response: No response.

The county did not maintain adequate documentation of Fiscal Court meetings. During our review of the Fiscal Court minutes, we noted that no minutes of meetings were available for the audit period. The last month indexed and filed in the fiscal court minutes book and made available for public inspection at the county clerk's office was June 2013. KRS 67.100 outlines the requirements for fiscal court records regarding minutes of meetings and requires the minutes to be indexed and filed within 30 days of any action or ordinance. Without complete and accurate minutes available, interested parties are not fully informed of the actions taken by the fiscal court.

We recommend that the Fiscal Court require the Fiscal Court Clerk to keep up to date minutes indexed and filed in the fiscal court minutes book so they're available for public inspection at the County Clerk's office.

Former County Judge/Executive's response: No response.

The county has not corrected a prior audit comment regarding LGEA funds expended for prohibited purposes. During the prior audit, it was noted the Fiscal Court expended \$15,209 of LGEA funds for other county properties. KRS 42.455 specifically prohibits the use of LGEA monies for other county properties of government. The Department for Local Government's Budget Manual gives additional guidance as to allowable disbursement codes. The failure to correct this issue in a timely manner is indicative of poor financial management practices and demonstrates disregard for audit comments and recommendations. We recommend that the Fiscal Court correct the prior year audit comment by paying back the \$15,209 to the LGEA fund.

Former County Judge/Executive's response: No response.

The county did not maintain capital asset schedules in accordance with regulatory requirements. The county did not maintain a complete and accurate capital asset schedule for fiscal year ending June 30, 2014. The Department for Local Government (DLG) requires counties to track capital assets (i.e. land, buildings, equipment, vehicles, infrastructure, etc.) and maintain a listing of capital assets to be provided to auditors for inclusion in the audit report. This list should include all current year additions/purchases, retirements, disposals/sale of assets, etc. Any related documentation for capital asset additions, retirements, and disposals in the form of invoices, deeds, purchase orders, sales records, titles, liens, etc. should be maintained in a manner that facilitates easy access, retrieval, and verification of capital asset amounts recorded. We recommend the county implement procedures to identify and track capital asset additions, retirements, and disposals in order for capital asset schedules to be complete and accurate. Additionally, we recommend the county perform physical inventories periodically to further ensure the accuracy and completeness of capital asset schedules.

Former County Judge/Executive's response: No response.

The audit report can be found on the [auditor's website](#).

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