

**Report On Compliance For The U.S. Department Of Treasury
Coronavirus State And Local Fiscal Recovery Funds Program (CSLFRF)
Requirements For An Alternative CSLFRF Compliance Examination
Engagement Of The
Boyle County Fiscal Court**

**For The Fiscal Year Ended
June 30, 2022**



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**MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS**

Independent Accountant's Report

To the People of Kentucky

The Honorable Andy Beshear, Governor

Holly M. Johnson, Secretary

Finance and Administration Cabinet

The Honorable Howard P. Hunt III, Former Boyle County Judge/Executive

The Honorable Trille Bottom, Boyle County Judge/Executive

Members of the Boyle County Fiscal Court

We have examined Boyle County Fiscal Court's compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2022 OMB *Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the fiscal year ended June 30, 2022. Management of the Boyle County Fiscal Court is responsible for Boyle County Fiscal Court's compliance with the specified requirements. Our responsibility is to express an opinion on Boyle County Fiscal Court's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the Boyle County Fiscal Court complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Boyle County Fiscal Court complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on Boyle County Fiscal Court's compliance with specified requirements.

In our opinion, the Boyle County Fiscal Court complied, in all material respects, with the specified requirements referenced above during the fiscal year ended June 30, 2022.



To the People of Kentucky

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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on Boyle County Fiscal Court's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on Boyle County Fiscal Court's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the Boyle County Fiscal Court complied, in all material respects with the specified requirements referenced above during the fiscal year ended June 30, 2022. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Farrah Petter, CPA
Assistant Auditor of Public Accounts
Frankfort, Ky

June 20, 2023