



Auditor of Public Accounts  
Mike Harmon

**FOR IMMEDIATE RELEASE**

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### **Harmon Releases Audit of Metcalfe County Fiscal Court**

**FRANKFORT, Ky.** – State Auditor Mike Harmon has released the audit of the financial statement of the Metcalfe County Fiscal Court for the fiscal year ended June 30, 2018. State law requires annual audits of county fiscal courts.

Auditing standards require the auditor’s letter to communicate whether the financial statement presents fairly the receipts, disbursements, and changes in fund balances of the Metcalfe County Fiscal Court in accordance with accounting principles generally accepted in the United States of America. The fiscal court’s financial statement 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 noncompliance with laws, regulations, contracts, and grants. The auditor must also comment on material weaknesses involving internal control over financial operations and reporting.

The audit contains the following comments:

**The Metcalfe County Fiscal Court schedule of expenditures of federal awards was not accurate:** The Metcalfe County schedule of expenditures of federal awards (SEFA) did not accurately report federal grant disbursements for the fiscal year ended June 30, 2018. According to the Fiscal Year 2018 SEFA prepared by the county treasurer, the Metcalfe County Fiscal Court expended \$204,214 in federal funds. However, material discrepancies were found that indicated the county used more federal funds than reported.

The county treasurer tracks federal grant activity receipts and disbursements to prepare the SEFA each fiscal year based on her records and information provided from the road department. The emergency management director, who is the appointed U.S. Federal Emergency Management

Agency (FEMA) applicant agent for the Metcalfe County Fiscal Court, is responsible for providing to the state and to FEMA all federal disaster assistance. This includes reporting and updating project worksheets and their status. There is no coordination between the county treasurer and the emergency management director related to the federal expenditures being reported to ensure they are all included on the SEFA.

While comparing the county treasurer's records for Fiscal Year 2018 to the emergency management director's records, it was discovered force account labor and equipment used on FEMA approved disaster work performed by the county was not included as federal expenditures on the SEFA. In addition, two FEMA disasters were not included on the SEFA for Fiscal Year 2018 at all and incurred project costs during the year as noted on supporting documentation.

Furthermore, while tracing records from the county treasurer's disbursements to the emergency management director's claimed costs on another FEMA disaster, a variance of \$219,799 existed as noted in Finding 2018-002. The county treasurer reported disbursements of \$68,227 and the emergency management director reported disbursements of \$288,026 on his final project completion and certification report (P4) form for the amount claimed by applicant. In addition, \$101,600 in checks written were not included on the SEFA by the county treasurer because they were Kentucky Transportation Cabinet (KYTC) projects; however, we noted at least two of these projects were also FEMA projects.

A lack of communication between the county treasurer and emergency management department led to these significant variances in reporting. According to the county treasurer, she is not always aware when FEMA projects are approved and does not always receive project worksheet details. Furthermore, she was not aware force account labor and equipment charges should be included on the SEFA as federal expenditures. According to the emergency management director, he does not always know what is being reported by the county treasurer from her records for the SEFA.

The fiscal court is not in compliance with reporting requirements for federal awards. The total disbursements reported on the SEFA is the determination factor for whether an entity is required to undergo a single audit in accordance with Uniform Guidance if the entity expends \$750,000 or more in federal funds during its fiscal year.

According to the fiscal year 2017 SEFA prepared by the county treasurer, the Metcalfe County Fiscal Court received \$1,050,142 in receipts, \$913,771 of this amount was the federal share, and the county expended federal costs of \$682,930. The Metcalfe County Fiscal Court could have missed the requirement to undergo a single audit if all federal expenditures were also not reported accurately in Fiscal Year 2017. Additionally, the total amount of errors identified in Fiscal Year 2018 could not be readily determined due to the incomplete reporting of certain types of costs and certain projects.

KRS 68.210 gives the state local finance officer the authority to prescribe a uniform system of accounts. Pursuant to KRS 68.210, the state local finance officer has prescribed minimum accounting and reporting standards in the Department for Local Government's (DLG) *County Budget Preparation and State Local Finance Officer Policy Manual*. The manual requires the

county treasurer to prepare a schedule of expenditures of federal awards and submit this schedule with the fourth quarter report to DLG.

Additionally, *OMB Uniform Administrative Requirements, Cost Principles and Audit Requirements For Federal Awards* 2 CFR 200.508(b) requires the auditee to, “[p]repare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 200.510 Financial statements.” 2 CFR 200.510(b) states, in part, “[t]he auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee’s financial statements which must include the total Federal awards expended as determined in accordance with CFR 200.502 Basis for determining Federal awards expended... At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs...identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule”

2 CFR 200.413(b) states, in part, “[t]ypical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefits costs, the costs of materials and other items of expense incurred for the Federal award.”

2 CFR 200.430(a) states, in part, “[c]ompensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits[.]”

Good internal controls dictate the SEFA be complete and accurate.

We recommend Metcalfe County Fiscal Court ensure the SEFA is complete and accurately prepared for each fiscal year federal monies are expended. This finding will be referred to the Kentucky Emergency Management Office for further consideration.

*County Judge/Executive’s Response: Metcalfe County Fiscal Court will strive to accurately complete the annual SEFA for federal monies expended. The Emergency Management Director will provide the County Treasurer with the required information for an accurate reporting.*

**The Metcalfe County Fiscal Court lacks adequate controls over grant reporting to ensure compliance with grant requirements:** The Metcalfe County Fiscal Court did not adequately

monitor the grant reporting process to ensure compliance with federal grant requirements were being met. According to Kentucky Emergency Management (KyEM), the Metcalfe County Fiscal Court received \$2,716,566 between Fiscal Year 2010 and June 30, 2018 in U.S. Federal Emergency Management Agency (FEMA) disaster public assistance funds related to up to six declared disasters. The disaster incident periods date back to May 2010 and involve 188 projects, all of these being small FEMA projects except for two large projects. FEMA handles funding for large and small projects differently. For small projects, KyEM provides funding to the county as soon as FEMA approves obligations without up-front disbursement documentation; therefore, documentation of actual costs does not have to be provided until disasters are in the close-out process. As of June 30, 2018, none of these disasters have been closed, and therefore, none of the accumulated costs since 2010 has been submitted and verified for these disasters.

The county treasurer receives EFT notifications with funding reports, records and makes deposits, and reconciles the federal grant fund bank account. She also prepares the quarterly reports and schedule of federal expenditures (SEFA) to determine if the county is required to have a single audit each fiscal year. A spreadsheet is maintained by her to track electronic deposits received by the state as well as any costs related to each grant as supporting documentation for the SEFA. She does not have access to review project worksheets as they go through the FEMA approval process so she is not able to readily monitor any changes in the projects.

The emergency management director is responsible for applying for any federal grants involving FEMA or KyEM. He assists FEMA in determining cost estimates, keeps them up to date with projects, and requests extensions from KyEM if needed. He also submits final closeout reports when these grants are ready to be closed. All of this activity is processed in EMMIE, a software system which manages public assistance grants electronically. There is no review documented over any costs or reports the emergency management director submits electronically and a lack of monitoring exists over these projects by the fiscal court.

While comparing the county treasurer's records to the emergency management director's, the following discrepancies were noted:

- Force account labor and equipment codes were not included as federal disbursements by the county treasurer on the SEFA. We noted a variance in costs of \$219,799 when comparing the two records on one FEMA disaster. (See report Finding 2018-001)
- The county treasurer's records listed costs for a project worksheet that did not exist in the emergency management director's grants portal. The amounts the county treasurer listed in her spreadsheet appeared to be costs related to a different project worksheet.
- Amounts claimed by the emergency management director for one disaster closeout report were not reported accurately. Three invoices for three different roads totaling \$38,502 were reflected as supporting documentation for costs claimed on this P4 close out report; however, these invoices and check numbers were included on the county treasurer's spreadsheet for a different disaster. This led to the checks being included on the county's 2017 SEFA for the wrong project.

- Two disasters were not included on the fiscal year 2018 SEFA at all even though 100% of the costs were incurred during the year on force account labor, materials, and equipment costs for repairs to roads as of June 30, 2018. (See report Finding 2018-001)

Furthermore, other weaknesses were identified during the audit, including:

- Grant projects were completed but invoices were not received in a timely manner. One specific bridge project was completed on October 20, 2017, but the invoice in the amount of \$188,404 was not received until August 31, 2018, and was paid September 11, 2018. The emergency management director's summary of documentation in support of amount claimed for this disaster work was not signed until February 5, 2019, and sent to KyEM.
- The county received grant funds from two sources for the same item of work. \$101,600 in disbursements tested were reimbursed by two different funding sources. The county received reimbursement from FEMA funds as well as reimbursement from Kentucky Transportation Cabinet. (See Finding 2018-003)
- One project worksheet cost estimate provided to and approved by FEMA was higher than the bid. According to the FEMA small project worksheet, this project cost estimate was \$81,738. The county paid the contractor \$59,000 based on the bid submitted, or \$22,738 less than the project worksheet estimate submitted. The invoice from contractor was not detailed enough to know if scope of work was actually performed in accordance with the project worksheet.
- The emergency management director's final project sheet submitted for one FEMA disaster lacked proper supporting documentation. Auditors were unable to trace all claimed costs to work orders and invoices provided by the emergency management director for the costs claimed for each of the related project worksheets. Therefore, we were not able to determine all projects were performed in accordance with project worksheets and their scope of work approved. Project names appeared on more than one disaster project worksheet and invoices were not all detailed to determine scope of work.

A lack of communication between the county judge/executive, county treasurer's office, and emergency management department has led to these variances in reporting. Each department was tracking their grant costs separately and were never compared to each other for reporting. According to the county treasurer, she is not always aware when FEMA projects are approved and does not always know what makes up the costs on project worksheet cost estimates submitted by the emergency management director if they are not provided to her. According to the emergency management director, extensions had to be requested sometimes as the county could no longer perform some project work in house and would then require them to be bid out. He stated bids would also come in higher than actual costs estimated by FEMA causing increase in costs and changes to the scope of work without his knowledge.

Furthermore, due to the county not receiving invoices from vendors timely, grant projects could be completed but not paid or included on the SEFA until the next fiscal year. This also increases the risk that project modifications are being performed without FEMA approval. Communication

between the county judge/executive, treasurer's office, and the grant department heads are important to ensure any change in grant agreements or projects are addressed in a timely manner to ensure fiscal court is aware of additional costs incurred. This lack of communication also caused a misunderstanding between when projects were being submitted for reimbursement as FEMA projects or KYTC projects, as the former county judge/executive also served as temporary road supervisor for all of Fiscal Year 2018.

Adequate communication and segregation of duties would prevent the same person from having a significant role in the reporting of receipts, reporting of cost estimates, and reconciliation of these projects with actual costs and cost reported on the county schedule of federal expenditures.

Monitoring the controls over grant reporting is essential to ensure grant award objectives are attained, cost claimed are reasonable, allowable, and allocable, and the required administrative requirements are in place and operating effectively. Without proper monitoring, funds could be misused and the fiscal court could be responsible for repayment of federal funds received. Furthermore, by not correctly reporting the amount of federal awards expended each fiscal year, the county could have circumvented the requirement to undergo a single audit in the past in accordance with OMB Uniform Administrative Requirements.

KRS 68.210 gives the state local finance officer the authority to prescribe a uniform system of accounts. Pursuant to KRS 68.210, the state local finance officer has prescribed minimum accounting and reporting standards in the Department for Local Government's (DLG) *County Budget Preparation and State Local Finance Officer Policy Manual*. The manual requires the county treasurer to prepare a schedule of expenditures of federal awards and submit this schedule with the fourth quarter financial report to DLG.

Additionally, *OMB Uniform Administrative Requirements, Cost Principles and Audit Requirements For Federal Awards* 2 CFR 200.508(b) requires the auditee to, "[p]repare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 200.510 Financial statements." 2 CFR 200.510(b) states, in part, "[t]he auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements...At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs...identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule"

2 CFR 200.413(b) states, in part, “[t]ypical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefits costs, the costs of materials and other items of expense incurred for the Federal award[.]”

2 CFR 200.430(a) states, in part, “[c]ompensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits[.]”

Additionally, the FEMA Public Assistance Program and Policy Guide includes additional guidance and requirements for applicants. FEMA’s criteria for reimbursing straight-time labor costs differ depending on the type of employee and whether that employee is performing emergency work (Category A-B for debris removal or emergency protective measures) or Permanent Work (Category C-G such as restoration of roads/bridges). The purpose of a closeout request for an applicant is to certify that all work has been completed with date of project completion, copies of any recipient time extensions, and certification that grant terms and conditions have been met and project costs are reconciled. Applicants are responsible for providing documentation to demonstrate its claimed costs are reasonable. If FEMA determines any of the costs to be unreasonable based on its evaluation, FEMA may disallow all or part of the cost by adjusting eligible funding to an amount it determines to be reasonable.

Furthermore, Section 312(a) Duplication of Benefits of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act) prohibits the use of federal disaster assistance to pay a person or entity twice for the same disaster loss.

Establishing and maintaining effective internal control over grant reporting and compliance requirements applicable to federal programs is essential to provide reasonable assurance the county is managing federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements.

We recommend fiscal court strengthen controls over grant reporting to ensure compliance with grant requirements are being met. This finding will be referred to the Kentucky Emergency Management Office for further consideration.

*County Judge/Executive’s Response: Metcalfe County Fiscal Court will strengthen controls over grant reporting to ensure compliance with requirements.*

**The Metcalfe County Fiscal Court lacks proper controls over disbursements, leading to instances where the county received reimbursement twice for the same work:** During Fiscal Year 2018, a lack of proper controls existed over purchasing and disbursement procedures by the Metcalfe County Fiscal Court. The purchase order system in place did not operate correctly and was not in compliance with the fiscal court’s purchasing procedures. The following deficiencies were noted:

- Duplicate reimbursements from more than one source were noted where the county received a reimbursement request award on a small project from a Federal Emergency

Management Agency (FEMA) disaster and also from the Kentucky Transportation Cabinet's (KYTC) 80/20 bridge program for the same project. The cost estimate on this project according to the FEMA project worksheet was \$651; however, the county submitted a quote dated May 30, 2017, of \$88,400 to KYTC. The final amount paid to the vendor for this project was on March 13, 2018, for \$79,800. The vendor who submitted the original quote for the KYTC grant application was also the same vendor to later receive the winning bid. The winning bid filed by this vendor came in at a lower bid cost than the original quote they provided to submit to KYTC. Furthermore, it was identified that another vendor had also submitted a bid for this project which would have been lower than the original quote submitted to KYTC for the project estimate (See report Finding 2018-004). This payment was not included on the county's schedule of expenditures of federal awards. (See report Finding 2018-001).

- Duplicate reimbursements were also noted where the county received a reimbursement request award from FEMA and also requested emergency road funding from KYTC for the same project. The cost estimate according to the FEMA small project worksheet was \$1,863; however, the county submitted an emergency request to KYTC and ended up spending \$21,800 for this project. This payment was not included on the county's schedule of expenditures of federal awards. (See report Finding 2018-001).
- One disbursement tested for \$47,900 was paid based on an estimate only instead of a final invoice. According to the invoice this was due to the fact they would not know what all was involved until they began excavating.
- One invoice tested on an insurance premium renewal was paid at full price instead of the discount price since the county had paid the bill timely.
- Forty-four of 104 invoices tested had purchase orders issued after the work was performed or service was provided (date of invoice).
- Eighty-eight of 104 invoices tested did not contain purchase order numbers.
- One invoice tested did not have a purchase order at all.
- Fuel receipts for one department head tested were not maintained to compare to the fuel bill.
- Emergency management department disbursements were not always approved by the fiscal court prior to purchase. Reimbursement requests of \$2,687 were made after purchases were already made. This included \$2,324 in grant disbursements.
- Sales tax of \$197 was paid on five disbursements tested.
- Encumbrances were not reported on the fourth quarterly financial report.

The fiscal court did not understand the correct way for the purchase order system to operate as it has always been handled the same way. When purchase orders were made with approval by the former county judge/executive or county treasurer, the emergency management director stated he was not always aware particularly on KYTC and FEMA projects. Since the former county/judge executive was also acting as temporary road supervisor during Fiscal Year 2018, it was unclear who should have been requesting detailed purchase orders, especially for FEMA related projects.

A lack of a proper purchase order system in place increases the risk that services are being provided before approved by the fiscal court. The lack of communication also increases the risk federal grant disbursements are not being reported each year, and that the requests for reimbursement of federal grants is at a higher risk of fraud or error. In addition, by requesting quotes from a single



vendor before projects are bid by the county, this particular vendor could have previous knowledge of project details before other bidders to ensure they submit the lowest bid.

KRS 68.210 gives the state local finance officer the authority to prescribe a uniform system of accounts. Pursuant to KRS 68.210, the state local finance officer has prescribed minimum accounting and reporting standards in the Department for Local Government's (DLG) *County Budget Preparation and State Local Finance Officer Policy Manual* which requires a purchase order system for all counties and each county is responsible for ensuring their purchase order system is executed and working properly. The manual also requires all contracts, invoices, purchase orders & authorizations, vendor bidding documentation, receipts, deeds, etc. to be maintained/filed with the asset documentation records.

Additionally, the Metcalfe County Administrative Code Chapter 6 (A) regarding purchases and contracts states, "[t]he County Judge/Executive is responsible for the negotiation and execution of all contracts for supplies and services, and for the administration and supervision of the County purchasing system." Chapter 6 regarding general purchase procedures section (A) states, "[a]ll purchases must be verified and approved by the issuance of a purchase order if the County budget has the proper appropriation for the Department's line item. When the vendor submits an invoice the purchase order number must be indicated; invoices without a purchase order number will not be paid. Sufficient funds must also exist in the department's line item from which the purchases will be paid. The county Judge/Executive, County Treasurer, and/or Finance Officer shall complete the purchase order form and signify their approval of the purchases by their signature or other appropriate method." Section (B) states, "[i]t is the responsibility of each Department Head to insure that the correct goods are received, that the vendor's invoice is received and is correct, and the purchase order amount has not been exceeded. Any deviation from the purchase order as issued should be brought to the attention of the County Judge/Executive. When all invoices, bills of lading, shipping documents, etc., are correct and the goods have been received, each Department Head shall forward to the Finance Officer and/or County Treasurer for payment."

Strong internal controls over disbursements and purchasing procedures are essential in ensuring disbursements are properly approved. All purchase orders should be approved and issued before the work or service is performed in order to ensure budgeted amounts are available and the amount does not exceed the available line item appropriation unless the necessary transfers have been made.

We recommend fiscal court strengthen controls over disbursements and the purchasing process by requiring disbursements to have purchase orders submitted prior to approval. All purchase orders should be completed properly and requested by department heads for approval to ensure purchases can be made and included as encumbrances each quarter on the financial statement.

*County Judge/Executive's Response: Metcalfe County Fiscal Court will strengthen controls over disbursements and the purchasing process.*

**The Metcalfe County Fiscal Court paid contractors more than contracted amounts and did not have documented change orders:** The Metcalfe County Fiscal Court did not have sufficient

controls in place to ensure contractors were only paid the amount of the contract on federal projects. During test of bid procedures, the following was noted:

- One federal grants fund disbursement tested for various Federal Emergency Management Agency (FEMA) erosion projects was \$30,390 paid on March 13, 2018. Of this amount, \$2,390 was additional work performed making the price paid more than then accepted bid price and contract amount of \$28,000. No change order or amendment to this contract existed to support the approval of additional work performed. According to the contract dated May 1, 2017, construction was to be completed by October 1, 2017; however, the invoice was not received until March 1, 2018.
- Another federal grants fund disbursement tested for a FEMA low water crossing project was bid for \$27,000 with additional cost paid for work performed of \$4,300. A contract existed dated September 2, 2016, for \$27,000; however, no change order or amendment to this contract was found to support the approval of additional work performed. According to the contract, construction was to be completed by October 1, 2016; however, this invoice was not stamped received until March 15, 2018, and not paid until March 27, 2018.
- Furthermore, this project appeared on the Emergency Management Director's FEMA disaster claimed cost report project worksheet for \$27,000, which was the original amount of bid, not final project cost. This same check number did not appear on the county treasurer's disaster report for the disaster. Instead, she had this payment included on a different disaster as a Fiscal Year 2018 SEFA disbursement of \$31,300.

The officials could have made a mistake or error in supporting documentation costs that went undetected due to the lack of communication and supervisory review over grant disbursements being reported as documented in Finding 2018-002. By not properly monitoring project contracts and the related payments made, the fiscal court allowed these errors to occur.

As a result, the fiscal court paid contractors more than it was contractually required to pay, and did not have documented change orders to justify and authorize the increase in cost. A lack of proper oversight and failure to obtain appropriate change orders also increases the risk the fiscal court may not have received the best value for services performed or products provided. Vendors with prior knowledge of projects would also have the opportunity to ensure they submit bids at a price to obtain the work as noted in Finding 2018-003, but then subsequently increase the cost.

KRS 68.210 gives the state local finance officer the authority to prescribe a uniform system of accounts. Pursuant to KRS 68.210, the state local finance officer has prescribed the minimum accounting and reporting standards in the Department for Local Government's (DLG) *County Budget Preparation and State Local Finance Officer Policy Manual* which requires all contracts, invoices, purchase orders & authorizations, vendor bidding documentation, receipts, deeds, etc. to be maintained/filed with the asset documentation records. The fiscal court should have obtained documented change orders if a contract modification was necessary due to a change in the scope of the project work.

Additionally, the Metcalfe County Administrative Code Chapter 6 regarding purchases and contracts states, “[t]he County Judge/Executive is responsible for the negotiation and execution of all contracts for supplies and services, and for the administration and supervision of the County purchasing system.”

Strong internal controls require management to monitor disbursements and contract agreements to ensure compliance with procurement laws and to ensure all records are maintained. In addition, contracts going over the bid and contract amount should be documented with change orders to ensure the fiscal court is aware of changes to projects and cost overruns that occur, especially projects involving federal grants.

We recommend the fiscal court strengthen controls to ensure all contract work performed is in accordance with contract and bid specifications.

*County Judge/Executive’s Response: Metcalfe County Fiscal Court will strengthen controls to ensure all contracts and work performed is in accordance with contract and bid specifications.*

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

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