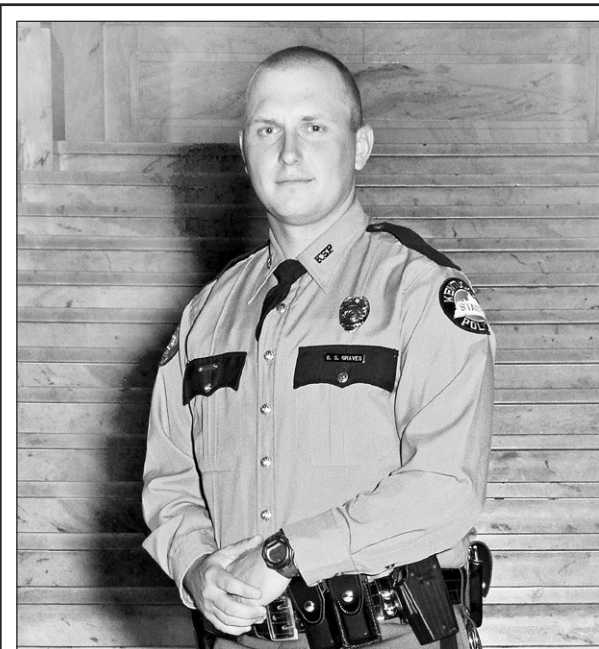




The Kentucky State Police Academy in Frankfort graduated 62 new troopers at ceremonies held there on Tuesday, November 19, 2013. Their addition to the force brings the agency's strength to a total of 880 troopers serving the citizens of the Commonwealth. Benjamine S. Graves is one of the new troopers that has been assigned to the Kentucky State Police Post in London. Trooper Graves, son of Keith and Caroline Graves, is a native of Brodhead, and currently resides in Mount Vernon. He graduated from Rockcastle County High School in 2005 and received an associate's degree in education from Somerset Community College.

Singleton named V.P. for Operations and Sustainability at Berea College

Derrick Singleton, who served in an interim capacity as vice president for operations and sustainability at Berea College since July 2013, has been named permanently to the position.

Singleton joined Berea College in August 2011 as associate vice president for operations and sustainability. Prior to joining Berea College, he served in various corporate executive management, and operations management roles for 26 years, with companies such as Sherwin-Williams and Coors. In that time, he gained extensive domestic and international experience in operations and sustainability management and directing capital projects.

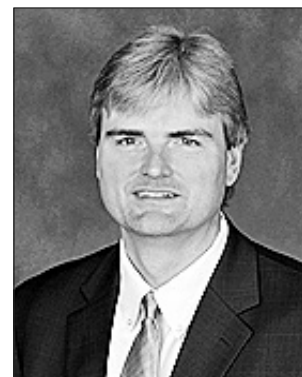
During his career, his organizations have been recognized numerous times for significant accomplishments, including leading the Sherwin-Williams Richmond, Kentucky, site to be the first site in Kentucky in the Department of Energy SEN (Save Energy Now) program, and winning the Kentucky Five-Star Energy Award and the Kentucky Governor's Health & Safety Award.

As V.P. for operations and sustainability, Singleton is responsible for providing leadership in setting and implementing policies and creating and assessing standards that address all aspects of the college's environmental sustainability. In addition, he oversees the college's auxiliary busi-

nesses and campus operations, including the Student Crafts Industries, the Berea College Store, dining services, facilities management, environmental health and safety, continuous improvement and capital projects, the college post office and the Berea College Forest.

In his previous position, Singleton was instrumental in providing leadership for construction of the Deep Green Residence Hall, a 42,000 sq. ft. facility that incorporates a wide array of sustainable design elements and is expected to achieve LEED Platinum certification and Living Building Challenge Petal recognition, making it one of the world's most sustainable residence halls.

Singleton earned a bachelor's degree in biology from Eastern Kentucky University in 1987. In 1994, he earned a bachelor's degree in chemical engineering from the University of Kentucky, and an Executive MBA from Sullivan University in 2006.



Derrick Singleton

Haarman graduates

Air Force Airman Natalie M. Haarman graduated from basic military training at Joint Base San Antonio-Lackland, San Antonio, Texas.

The airman completed an intensive, eight-week program that included training in military discipline and studies, Air Force core values, physical fitness, and basic warfare principles and skills.

Airmen who complete basic training earn four credits toward an associate in applied science degree through the Community College of the Air Force.

Haarman is the daughter of Michael and Ruby Haarman of Crab Orchard.

She is a 2010 graduate of Rockcastle County High School, Mount Vernon.



Airman Natalie Haarman



Rockcastle County High School is the first high school to request the HOPE Wall to be placed in their school for students to view. It was on display from Nov. 21st through Nov. 26th. Pictured are UNITE Club Officers Kelsey Mattingly, Corey McPhetridge, Kellan Coffey, Rebekah Ponder, Jacob Taylor and RCHS Principal Jennifer Mattingly.

Anthem 

*Stop by and see
Marlene Lawson
for all your life and
health insurance needs!*

**You can have an
affordable managed care
plan with the freedom of
choice and the security of
Anthem Blue Cross and
Blue Shield — Blue Access.**

**(606)
256-2050**



Visit us on the Internet at <https://www.kyfb.com/rockcastle/insurance/>

As required by KRS 91A.040, the Rockcastle County Clerk, Danetta Ford Allen, has requested that the following audit report be published.



ADAM H. EDELEN AUDITOR OF PUBLIC ACCOUNTS

The Honorable Buzz Carloftis, Rockcastle County Judge/Executive
The Honorable Danetta Ford-Allen, Rockcastle County Clerk
Members of the Rockcastle County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the accompanying statement of revenues, expenditures, and excess fees - regulatory basis of the County Clerk of Rockcastle County, Kentucky, for the year ended December 31, 2012, 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 the 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 as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 opinions.

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 County Clerk on the basis of 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 each fund of the County Clerk, as of December 31, 2012, 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 revenues, expenditures, and excess fees of the County Clerk for the year ended December 31, 2012, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

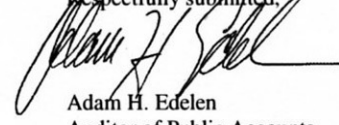
Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 26, 2013 on our consideration of the Rockcastle County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely 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 effectiveness of the Rockcastle County Clerk's 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 entity's internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discuss the following report comments:

- 2012-01 The County Clerk's Office Lacks Adequate Segregation Of Duties Over Accounting And Reporting Functions
- 2012-02 The County Clerk's Office Lacks Adequate Internal Controls Over Revenue
- 2012-03 The County Clerk Should Ensure Timecards Are Signed By Employees And County Clerk

Respectfully submitted,



Adam H. Edelen
Auditor of Public Accounts

July 26, 2013

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 property 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.

209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817

TELEPHONE 502.564.5841
FACSIMILE 502.564.2912
WWW.AUDITOR.KY.GOV

AN EQUAL OPPORTUNITY EMPLOYER M / F / D



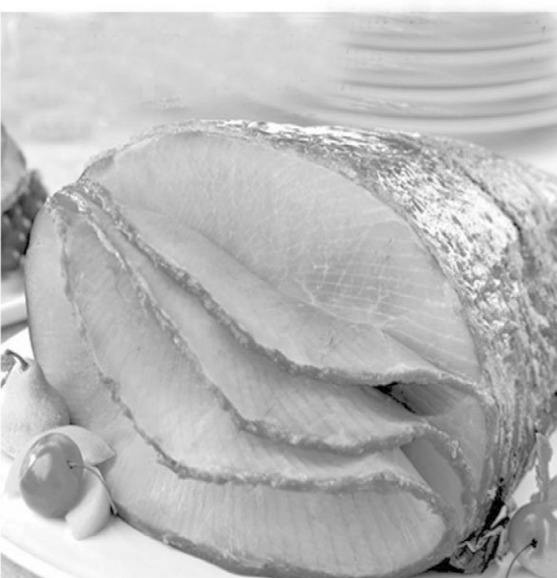
A copy of the complete audit report, including financial statement and supplemental information is on file and available for public inspection during normal business hours. Monday - Wednesday & Friday 8:30 a.m. - 4:00 p.m., Thursday 8:30 a.m. - 6:00 p.m. and Saturday 8:30 - Noon.

Any citizen may obtain from the county a copy of the complete audit report including financial statements and supplemental information, for his/her personal use.

Citizens requesting a personal copy of the audit report will be charged for duplication costs at a rate of twenty five cents per page.

Copies of the financial statement prepared in accordance with KRS 424.220 are available to public at no cost at 205 East Main Street, Mount Vernon, KY 40456.

HONEYBAKED
.....
TO THE RESCUE
*Your family makes the holiday.
We make the meal.*



\$7 OFF Bone-In Half Ham
8 lbs. or large
HONEYBAKED
The world's best ham

Offer expires 12-31-13. Must present coupon at time of purchase to receive offer. May not be combined with any other offer. One coupon per customer per visit. While supplies last.

\$3 OFF Half or Whole Boneless Ham
HONEYBAKED
The world's best ham

Offer expires 12-31-13. Must present coupon at time of purchase to receive offer. May not be combined with any other offer. One coupon per customer per visit. While supplies last.

Mount Vernon Signal
London/Corbin Pick-up Location
Hwy. 25 South across from Don Franklin Ford
1813 S. Hwy. 27 • Somerset, KY 42501 • Next to Cracker Barrel
For Reservations call 606-677-1241