# 1 dead as storm rips through Washington County



WASHINGTON COUNTY SHERIFF'S OFFICE PHOTO

This photo provided by Washington County Sheriff's office shows damage from severe weather in Washington **SPRINGFIELD, Ky.** (AP)

The National Weather Service issued tornado warnings for parts of Kentucky, Tennessee, West Virginia and Virginia on Friday, hours after a harsh storm hit a remote area of central Kentucky, killing one person and injuring seven others.

In Kentucky, Washington County Judge-Executive Timothy Graves said two or three houses were destroyed and downed trees temporarily blocked roads.

'We were fortunate this was located in a remote part of the county," Graves said.

Gov. Andy Beshear canceled a visit planned for Friday to Pulaski and Laurel counties, which were hit by a tornado earlier this month. That storm left 19 dead in the state. Officials were responding to reports of a possible tornado in Washington County, he

said in a social media post.

"This level of severe weather was unexpected, with a system still moving through the state," Beshear said. "We also expect to see additional storms today with Eastern and Southeastern Kentucky facing a risk of more severe weather. Please be alert this morning and stay safe."

National Weather Service's office in Louisville, Kentucky, said a crew surveying damage Friday in Washington

County was following a damage path that may enter neighboring Mercer County. By midday, the crew had found "at least" EF1 tornado damage in southwestern Washington County, the office said in a social media post.

# **PUBLIC NOTICE**



#### ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Eric Chaney, Boyd County Judge/Executive The Honorable Jamie Reihs, Boyd County Sheriff Members of the Boyd County Fiscal Court

## Report on the Audit of the Financial Statement

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Boyd County, Kentucky, for the year ended December 31, 2023, and the related notes to the financial statement.

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Boyd County Sheriff for the year ended December

Unmodified Opinion on Regulatory Basis of Accounting

31, 2023, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws as described in Note 1. 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 Opin-

ion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Boyd County Sheriff, as of December 31, 2023, or changes in financial position or cash flows thereof for the year then ended. **Basis for Opinion** 

#### We conducted our audit in accordance with auditing standards generally accepted in the United

States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards (GAS), issued by the Comptroller General of the United States, and the Audit Program for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Boyd County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 Boyd County Sheriff on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, 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 and pervasive.

#### Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is

free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Boyd County Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly there-

## Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user

based on the financial statement. In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and
- disclosures in the financial statement. • Obtain an understanding of internal control relevant to the audit 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 Boyd County Sheriff's internal control. Accordingly, no such opinion is expressed.
- · Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Boyd County Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we have identified during the audit.

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 5, 2025, on our consideration of the Boyd County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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 Boyd County Sheriff's internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report findings:

2023-001 The Sheriff's Fourth Quarter Report Was Materially Misstated And Required Numerous Adjustments

2023-002 The Sheriff's Office Lacks Adequate Segregation Of Duties

Respectfully submitted,

Auditor of Public Accounts Frankfort, Kv

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'

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February 5, 2025

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A miner gathers his thought before taking part in a rescue mission, Tuesday, Jan. 3, 2006, in Tallmansville, W.Va..

# Trump administration reverses planned closures of 3 dozen U.S. mine safety offices

CHARLESTON, W.Va. (AP) The Trump adfrequency and depth of inspections ministration is dropping plans to ter- that go on in mines. It's important for minate leases for 34 offices in the Mine Safety and Health Administration, the agency responsible for enforcing mine safety laws, the Department of

Labor said Thursday. Earlier this year, the Department of Government Efficiency, created by President Donald Trump and run by Elon Musk, had targeted federal agencies for spending cuts, including terminating leases for three dozen MSHA offices. Seven of those offices were in Kentucky alone. Ending the MSHA leases had been projected to

save \$18 million. Musk said this week that he's leaving his job as a senior adviser.

A statement released by a Labor Department spokesperson Thursday said it has been working closely with the General Services Administration "to ensure our MSHA inspectors have the resources they need to carry out their core mission to prevent death, illness, and injury from mining and promote safe and healthy workplaces

for American miners." Some MSHA offices are still listed on the chopping block on the DOGE website, but the statement did not indicate whether those closings will move forward.

MSHA was created by Congress within the Labor Department in 1978, in part because state inspectors were seen as too close to the industry to force coal companies to take the some times costly steps necessary to protect miners. MSHA is required to inspect

each underground mine quarterly and each surface mine twice a year. "That's a relief and good news for miners and the inspectors at MSHA,' said Jack Spadaro, a longtime mine

safety investigator and environmental specialist who worked for the agency. Mining fatalities over the past four decades have dropped significantly, in large part because of the dramatic decline in coal production. But the proposed DOGE cuts would have

required MSHA inspectors to travel farther to get to a mine.

"I don't know what they were thinking when they talked about closing of-

fices," Spadaro said. "They obviously

did not understand the nature of the

the inspectors to be near the mine operations that they're inspecting."

A review in March of publicly available data by the Appalachian Citizens' Law Center indicates that nearly 17,000 health and safety inspections were conducted from the beginning of 2024 through February 2025 by staff at MSHA offices in the facilities on the chopping block. MSHA, which also oversees metal and nonmetal mines, already was understaffed. Over the past decade, it has seen a 27% reduction in total staff, including 30% of enforcement staff in general and 50% of enforcement staff for coal mines, the law center said.

Coal industry advocates are also trying to save hundreds of jobs within the National Institute for Occupational Safety and Health. Some estimates had about 850 of the agency's roughly 1,000 employees being cut by the Trump administration.

Earlier this month, a federal judge ordered the restoration of a health monitoring program for coal miners and rescinded layoffs within NIOSH's respiratory health division in Morgantown, West Virginia. The division is responsible for screening and reviewing medical exams to determine whether there is evidence that coal miners have developed a respiratory ailment, commonly known as black lung disease.

At a May 14 Congressional hearing, U.S. Health Secretary Robert F. Kennedy Jr. said he was reversing the firing of about 330 NIOSH workers. That same day, the United Mine Workers of

America was among several groups that filed a lawsuit seeking to reinstate all NIOSH staff and functions. "For months, coal communities have been raising the alarm about how cuts to MSHA and NIOSH would be disastrous for our miners," said Vonda Robinson, vice president of the National Black Lung Association.

"We're glad that the administration has listened and restored these offices, keeping mine inspectors in place." "We're going to keep making progress and do whatever it takes to

protect coal miners from black lung

disease and accidents," she said.