

PUBLIC RECORD

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky
 The Honorable Andy Beshear, Governor
 Holly M. Johnson, Secretary
 Finance and Administration Cabinet
 The Honorable Jimmie W. Greene II, McCreary County Judge/Executive
 The Honorable David Sampson, McCreary County Sheriff
 Members of the McCreary County Fiscal Court
Report on the Audit of the Financial Statement
Opinions
 We have audited the accompanying McCreary County Sheriff's Settlement - 2022 Taxes for the period January 1, 2023 through August 31, 2023 - Regulatory Basis, and the related notes to the financial statement.
Unmodified Opinion on Regulatory Basis of Accounting
 In our opinion, the accompanying financial statement presents fairly, in all material respects, the taxes charged, credited, and paid for the period January 1, 2023 through August 31, 2023 of the McCreary County Sheriff, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky 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 Opinion 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 taxes charged, credited, and paid of the McCreary County Sheriff, for the period January 1, 2023 through August 31, 2023.
Basis for Opinions
 We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Audit Program for Sheriffs' Tax Settlements*. 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 McCreary County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 McCreary County Sheriff 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 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 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 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.
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 an absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgement made by a reasonable user based on the financial statement.
 In performing an audit in accordance with GAAS, we:
 • Exercise professional judgment and maintain professional skepticism throughout the audit.
 • 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 McCreary 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 McCreary 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 findings, and certain internal control-related matters that we identified during the audit.
Other Reporting Required by Government Auditing Standards
 In accordance with *Government Auditing Standards*, we have also issued our report dated October 5, 2023, on our consideration of the McCreary County Sheriff'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 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 McCreary 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 finding:
 2022-001 The McCreary County Sheriff's Office Did Not Have Adequate Segregation of Duties
 Respectfully submitted,

Allison Ball
Frankfort, Ky

October 5, 2023
 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 auditor.ky.gov or upon request by calling 1-800-247-9126.

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SHERIFF'S REPORT

By Sheriff David Sampson

Sheriff David Sampson notes the possibility of people with the same or similar names exists. All persons listed in the Sheriff's Report are presumed innocent unless and until proven guilty in a court of law.

February 15th, 2024

Deputy R. Flannery arrested Christopher Slavey, 43, of Strunk KY (1) served probation violation warrant (2) served 2x warrants for failure to appear.

Deputy R. Flannery arrested Christopher Slavey, 43, of Strunk KY served indictment warrant on charges (1) criminal abuse 1st degree- child 12 or under (2) wanton endangerment - 1st degree.

Deputy R. Flannery arrested Jacklyn King, 35, of Whitley City KY (1) served warrant for failure to appear.

Deputy G. Simpson arrested Joseph Hicks, 44, of Strunk KY (1) served warrant for failure to appear.

Deputy G. Simpson arrested Amber King, 26, of Pine Knot KY (1) served 2x warrants for failure to appear.

Deputy C. Gilreath arrested Ruben B. Noble,

36, of Hazard KY (1) served warrant for failure to appear.

February 16th, 2024

Deputy C. Gilreath arrested Michael Dennis, 31, of Laurel MD (1) served warrant fugitive from another state.

Deputy A. Jones arrested Kenneth E. Smith, 55, of Tateville KY on charges (1) failure of owner to maintain required insurance/security 1st offense (2) driving on DUI suspended license 1st offense (3) failure to wear seat belts.

Deputy G. Simpson arrested Angela Genoe, 39, of Whitley City KY (1) served 2x warrants for failure to appear.

Deputy A. Jones arrested Jonathan Walters, 40, of Pine Knot KY (1) served parole violation warrant.

Deputy C. Gilreath arrested Kevin Barnett, 44, of Trenton KY on charges (1) public intoxication controlled substance (excludes alcohol).

February 17th, 2024

Deputy A. Jones arrested Joshua Ronald Phillips, 40, of Whitley City KY on charges (1) criminal trespassing 2nd degree (2) fleeing or evading police, 2nd degree (on foot) (3) trafficking in controlled substance 1st degree, 1st offense (> or = 2 gms methamphetamine) (4) possession controlled substance, 3rd degree drug unspecified (5) persistent felony offender II

(6) served fugitive warrant.

Deputy G. Simpson arrested Martikka Castiljoardines, 24, of Whitley City KY on charges (1) possession controlled substance 1st degree, 1st offense (methamphetamine) (2) possession of marijuana (3) served warrant for non-payment of court costs, fees or fines (4) failure to appear.

Deputy R. Flannery arrested Denny Cooper, 22, of Oneida TN on charges (1) operating motor vehicle under/influence alcohol .08 - 1st.

February 18th, 2024

Deputy A. Jones arrested James Edward Murphy, 61, of Pine Knot KY on charges (1) leaving the scene of accident failure to render aid or assistance (2) no operators license (3) failure to produce insurance card.

Deputy C. Carter arrested Tosha Maxey, 48, of Whitley City KY on charges (1) operating on suspended or revoked operators license (2) operating motor vehicle under/influence substance 1st (3) possession controlled substance 3rd degree drug unspecified (4) drug paraphernalia - buy/possess (5) prescription controlled substance not proper container 1st offense.

Deputy R. Flannery arrested Jessica Meadows, 34, of Williamsburg KY on charges (1) possession controlled substance 1st degree, 1st offense (methamphetamine) (2) possession of marijuana (1) served 2x warrants for failure to

appear.

Deputy F. Flannery arrested Jordan Slaven, 32, of Whitley City KY on charges (1) possession controlled substance 1st degree, 1st offense (methamphetamine) (2) possession of marijuana (3) served warrant for non-payment of court costs, fees or fines (4) failure to appear.

February 20th, 2024

Deputy D. Ridner arrested Thomas D. Jones, 63, of Stearns KY (1) served warrant for failure to appear.

Deputy C. Carter arrested Bobby D. Worley, 58, of Stearns KY served indictment warrant on charges (1) criminal mischief, 1st degree (2) wanton endangerment 1st degree.

Deputy C. Carter arrested Sandy Ellen Jones, 43, of Whitley City on charges (1) menacing (2) criminal trespass 1st degree (3) drug paraphernalia - buy/possess.

February 21st, 2024

Deputy D. Ridner arrested Ricky Ridner, 39, of Parkers Lake KY (1) served warrant for contempt of court.

Deputy C. Gilreath arrested Devin Walters, 19, of Whitley City on charges (1) alcohol intoxication in a public place (1st & 2nd offense).

Deputy G. Chaney arrested Ashley N. Coffey, 37, of Stearns KY (1) served parole violation warrant.



DISTRICT COURT NEWS

Glossary: PG – pled guilty, PNG – pled not guilty, FTA – failure to appear, c/d – conditionally discharged, BW- bench warrant, OUI – operating under influence, PI – public intoxication, TBUT – theft by unlawful taking.

Editor's note: *The McCreary County Voice publishes only the final disposition of district court criminal cases except for those which are waived to a grand jury or dismissed without condition.*

The following cases were heard by Judge Fred Franklin White in McCreary County District Court on January 25th, 2024

Miller, Eric S. - (1) DUI 3rd offense - \$500 fine / \$133cc / \$10 / \$425dui / 30 days to serve on home incarceration

self pay (2) operating on suspended revoked operators license - dismissed.

Reynolds, Timothy Don - (1) no expired registration plates - dismiss (2) no expired Kentucky registration receipt - dismiss (3) failure of owner to maintain required insurance security first

- dismiss (4) failure to produce insurance card - \$50 fine / \$133cc / \$10 / \$30 / credit fines plus cost (5) obstructed vision and or windshield - dismiss (6) no brake lights passenger vehicles - dismiss (7) failure to notify address change to Department of Transportation - dismiss.

LAND TRANSFERS

James Ball, formerly of BLWW, LLC (currently an inactive LLC), and Teresa Ball, husband and wife; and George "Buddy" Wilson, formerly BLWW, LLC, and Pamela Wilson, husband and wife; and Dr. M.A. Winchester, formerly of BLWW, LLC, and Portia Winchester, husband and wife, Grantors, to Dorsey Lomas Clark, Grantee. Located in McCreary County, Kentucky. \$12,000.

Vickie Johnson and Jim Johnson, husband and wife, and Bruce Winchester and Diana Winchester, husband and wife, Grantors, to Vickie Johnson and Jim Johnson, husband and wife, Grantee. Located near Stearns in McCreary County, Kentucky. \$29,000.

Sharon Braden, widow, Grantor, to Joseph Braden and Whitney Braden, husband and wife, Grantees. Located in Strunk in McCreary County, Kentucky. Love and Affection. McCreary County Water District, Grantor, to Access Cable Television, Grantee. Located in Whitley City in

McCreary County, Kentucky. \$110,650.

Danny J. McGlothlin, Grantor, to Rodney Montgomery, Grantee. Located in McCreary County, Kentucky. \$20,000.

Brittany Spradlin and Roger E. Spradlin, husband and wife, Grantors, to Warren Lee Frazier, single, Grantee. Located on Williamsburg Street in McCreary County, Kentucky. \$135,000.

Crystal Gail Sims and Jason Sims, husband and wife, Grantors, to BGRS Relocation, Inc. a Colorado Corporation, Grantee. Located in Whitley City in McCreary County, Kentucky. \$470,000.

The Estate of Susie Marie Braden, by and through the Co-remarried widower, Willie L. Braden, Jr, and the Co-Executrix, Barbara Smith; Barbara Smith, widow; Michael Braden and Rachel Braden, husband and wife; Willie Braden and Peggy Braden, husband and wife; Patricia (Jean) Norman and her spouse; Linda King and Larry King, husband and wife; Marilyn Houston and

Edward Houston, husband and wife; Sherry Joy Braden and Clayton Hollinsworth, husband and wife; Shirley Waters and Jerry Waters, husband and wife; Jerry R. Braden and Teresa Braden, husband and wife; Johnny Braden, single, Grantors, to Jerry R. Braden and Teresa Braden, Grantees. Located in Pine Knot in McCreary County, Kentucky. \$75,000.

David Rose and Barbara Rose, husband and wife, Grantors, to Brian David Rose, Grantee. Located in Marshes Siding in McCreary County, Kentucky. Love and Affection.

Woods & Waters with KDL, LLC, a Kentucky Limited Liability Company, Grantors, to Allen D. Goins, single, Grantee. Located in Creek Bottom Properties in McCreary County, Kentucky. \$160,00.

Jeanette Jones, aka Jewell Jones, aka Jewel Jeanette Jones, by Greg Jones, Guardian and Conservator via court document 23-H-00009-01, widow, Grantor, and Jason E. Burchfield, single, Grantee. Located in McCreary County, Kentucky. \$160,000.

"A copy of the complete audit report, including financial statements and supplemental information is on file at the Sheriff's office and available for public inspection during normal business hours"
 "Any citizen may obtain from the Sheriff's office off a copy of the complete audit report including financial statements and supplemental information, for their personal use"
 "Citizens requesting a personal copy of the Clerk's office audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents per page"
 "Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the business address of the officer responsible for preparation of the statement"