

•BAKER

CONTINUED FROM PAGE ONE

about the fact that it would be great if cancer patients had someplace private to come and try on wigs and have a consultant for questions.”

After the initial conversations she had with her step-father, he passed away not too long after. From that came a decade’s worth of work where most of Baker’s other passion – getting wigs for cancer patients going through treatment – is not loudly proclaimed. A lot of it comes by word of mouth as Baker pays for the wigs out of her own pocket.

“I don’t partner with anyone,” she said. “The wig supplier doesn’t even give me a discount when they know what I do.”

The way cancer patients have reached out to Baker is either from the medical facilities where they’re going or from what little advertising she does on Facebook.

“I explain the program to them,” said Baker. “(I) let them know they will not be charged anything for their brand new wig.” She then further explained that, “The consultation typically takes about an hour. I encourage them to bring some support people with them.”

Over the decade that she’s run the Thomas H. Wernsing Wig Relief Foundation, she stated that she’s “had many cancer patients come to me...come in sad and tearful. I make it my mission to have everyone smiling and giving me a hug when they leave.” In addition to paying for the wigs herself and keeping them free for the cancer patients, she also does her consultations for free,

emphasizing that she “gets paid in hugs.”

She did clarify though that her “foundation runs off of donations but I am also a full-time real estate agent and grandma. So I don’t have time to fund raise. When the (Foundation’s) funds get low, I pay for the wigs out of my own pocket.”

“I have never turned anyone away because the foundation didn’t have any money,” she further clarified.

When asked if there was one patient that came in for a wig that stood out from all the others, Baker said, “I don’t have a particular story about one person. I do know that several of my clients are very nervous when they come in because this a horrible experience for a woman to go through. And I mean cancer and losing their hair.”

The ability to give someone a little bit of confidence to go out and face the world while they’re fighting cancer by consulting with them and giving them a wig is a bigger deal than what many think.

We have our walks and our 5k runs and the ribbons we display to show that we care and to do what we can to raise money to help find and fund a cure. Yet sometimes we tend to overlook a simple act of kindness, providing hair to a woman who is losing hers as a visible sign of her fight, is even more meaningful in that moment to them.

“I love that most of them leave with smiles and I love that I can help to make them feel a little bit more like themselves again,” said



▲ PHOTOS | CHRIS COLE
Baker and the THW Foundation rely on word of mouth and donations as the wigs are given at no cost to those going through cancer and the treatments. If the THW Foundation is running low on funds, Baker pays for the wigs out of her own pocket.

Baker.

While Baker doesn’t have much time to do active fundraising herself, she is open to donations. “Any donation made is completely tax

deductible because I am a 501(c)(3) non-profit,” she said. “Donations can be sent to THW Wig Foundation c/o Cris Baker at 684 Matlock Rd., Bowling Green, Ky 42104.”

To get in touch with Baker, she said her cell phone is the best way.

Her number is 270-202-5507 and she accepts either call or text.

Donation Box

THW WIG RELIEF FOUNDATION
(501c3)

Donations Welcome — Every Gift Stays Local

We provide brand-new wigs at no cost to patients through private, one-on-one fittings.

WAYS TO HELP

- Make checks to: THW Wig Relief Foundation
 - Mail to: 684 Matlock Rd., Bowling Green, KY 42104
 - Info & appointments: Call/Text 270-202-5507
- All contributions are tax-deductible. Thank you for helping restore comfort and confidence.

KSP Post 3 Troopers and Officers Recognized

The Kentucky State Police (KSP) honored 61 troopers, detectives and officers who went above and beyond the call of service during their Sworn Awards Ceremony. This annual event highlights those who are dedicated to protecting Kentucky’s 120 counties with a mission of creating a safer commonwealth for future generations. The awards presented were for heroic acts of service that occurred in 2024.

Last year, KSP responded to 412,530 calls for assistance, conducted thousands of wellness checks during dangerous weather conditions, protected children from online predators, obtained justice for victims, ran into unthinkable dangers, and assisted local law enforcement agencies as needed to promote safety throughout the commonwealth.

During the ceremony, KSP Commissioner Phillip Burnett, Jr. praised the award recipients for their extraordinary service to the commonwealth.

“This ceremony is about recognizing the troopers and officers who have gone far beyond the call of duty,” Commissioner Burnett said. “Whether facing danger head-on, uncovering the truth through determined investigations or showing compassion when it mattered most, these troopers and officers embody the highest standards of our agency.”

- RECIPIENTS FROM THE POST 3 AREA INCLUDE:**
- Captain Daniel White received a Citation for Bravery medal. He is a 22-year veteran of KSP.
 - Lieutenant Chad Winn received a Lifesaving Award medal. He is a 22-year veteran of KSP.
 - Sergeant Ashcon Karbasi received a Citation for Bravery medal. He is a 14-year veteran of KSP.
 - Detective Allen Shirley was named 2024 Post 3 Detective of the Year. He is an 8-year veteran of KSP.
 - Trooper Grant Robertson was named the 2024 Post 3 Trooper of the Year. He is a 2-year veteran of KSP.
 - Trooper Janos Briscoe was named the 2024 DESI West Trooper of the Year. He is a 5-year veteran of KSP.
 - Trooper Landon Key received a Lifesaving Award medal. He is a 3-year veteran of KSP.
 - Trooper Zackary Giles received a Lifesaving Award medal. He is an 11-year veteran of KSP.



ALLISON BALL

AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor’s Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Tim Flener, Butler County Judge/Executive
The Honorable Scottie Ward, Butler County Sheriff
Members of the Butler County Fiscal Court

Report on the Audit of the Financial Statement Opinions
We have audited the accompanying Butler County Sheriff’s Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Butler County Sheriff’s financial statement as listed in the table of contents.
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 September 1, 2023 through August 31, 2024 of the Butler 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 Butler County Sheriff, for the period September 1, 2023 through August 31, 2024.

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 Butler 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 Butler 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.
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 Butler 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 thereafter.

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 Butler 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 Butler 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.

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Tim Flener, Butler County Judge/Executive
The Honorable Scottie Ward, Butler County Sheriff
Members of the Butler County Fiscal Court

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated July 2, 2025, on our consideration of the Butler 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 Butler County Sheriff’s internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

July 2, 2025
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.kv.gov or upon request by calling 1-800-247-9126.

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