

# LEGALS

## Independent Auditor's Report

The Honorable Steve Mays, Jr., Lee County Judge/Executive  
The Honorable Joseph Lucas, Lee County Sheriff  
Members of the Lee County Fiscal Court  
Report on the Audit of the Financial Statement

### Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Lee County, Kentucky, for the year ended December 31, 2024, 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 receipts, disbursements, and excess fees of the Lee County Sheriff for the year ended December 31, 2024, 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 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 financial position of the Lee County Sheriff, as of December 31, 2024, 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 Lee 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 Lee 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 Lee 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 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 controls. 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 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 Lee 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 Lee 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.

The Honorable Steve Mays, Jr., Lee County Judge/Executive

The Honorable Joseph Lucas, Lee County Sheriff

Members of the Lee County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated August 7, 2025, our consideration of the Lee 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 Lee 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:

2024-001 The Lee County Sheriff's Financial Statement Was Materially Misstated

Respectfully submitted,

Allison Ball

Auditor of Public Accounts

Frankfort, KY

August 7, 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

## Voted Kentucky's best weekly Sports Column

LOUISVILLE NO. 11

# HOUSE DIVIDED

KENTUCKY No. 32

### "Big Red Bird Flies toward Eastern Kentucky"

By Derek Fugate

Times-Voice Sports

Photos: Derek Fugate



The Cardinals bounced back Saturday with a quality win over Indiana after suffering their first loss of the season in Fayetteville to Arkansas. Louisville jumped out to a 16-0 start and never looked back nor trailed. **Ryan Conwell** led the Cardinals in scoring with 16 points, while five other Cardinals scored in double figures. Louisville played great defensively as well, forcing 13 turnovers to a really good Indiana squad.

This game may not reflect how good Indiana really is, as the Hoosiers proved this last night in defeating Penn State 113-72. **Lamar Wilkerson** set an Indiana basketball record with 44 points including 10 3-pointers. Indiana led 58-26 at halftime and will be a real threat to Kentucky this Saturday.

Louisville now looks ahead to Memphis Saturday at the Yum! Center, followed by a road trip to Knoxville on Tuesday to face Tennessee. This should be a revenge game for last year's unexpected 77-55 home-loss to the Volunteers, as Louisville would love to return the favor in Knoxville.



Ryan Conwell with the jumpshot

This will be the middle of the long December, as the Cardinals still face two more road games to open ACC play at California and Stanford, then return home to face Duke, so no easy task. If the Cardinals can get wins over Memphis and Tennessee, they should be in pretty good shape even with a potential road loss at California or Stanford. With not many ranked teams in the ACC, the Tennessee game becomes even more important.

It's still hard to figure out if Louisville has earned back its respect with a substantial drop in the AP-Top 25 rankings this week, plunging from No. 6 to No. 11. I figured with the

win Saturday the Cardinals would stay in the top 10, but this pivotal stretch will really make or break the Cardinals in the standings.

Thanks to renewing some old rivalries this year, the Cardinals have now nearly completed all the wins over old foes after defeating Cincinnati, Kentucky and Indiana, now all that's left is Memphis. Hopefully Louisville will continue earning its respect back, and things will look up this season.

What a difference coach **Pat Kelsey** has made in this program from where it was just a few years ago. Go Cards!

### "Elvis has left the building"

By James David Fugate  
Times-Voice Sports

Photos: Donna Gray



This is not your father's Kentucky team, nor is it your grandfather's; it's most likely not your great grandfather's, either. At this early stage of the season, the Wildcats could possibly be a team that only a mother could love, one geared to give Big Blue Nation a "Blue Christmas."

Perhaps one should have taken notice when 6'10" Caleb Wilson opted for North Carolina instead of coming to Kentucky as many had predicted and/or hoped for, and then when sharp-shooting Mikel Brown, Jr. chose Louisville over Lexington, perhaps a siren, along with flashing red lights, should have alerted Big Blue Nation that the magic that had attracted so many high-level athletes to Lexington during the Calipari Era was no longer present, as in "Elvis has left the building." Wilson and Brown, most likely first round picks, were instrumental in leading the Tar Heels and Cardinals, respectively, in their big wins over the Wildcats; but then again, Big Blue Nation had grown tired of the one-and-dones, those players only looking to cash in on lucrative NBA contracts.

Fans wanted homegrown players, or at a minimum athletes who would play for the name on the front of their jersey, instead of the one on the back. Alas, a few, possibly many of BBN, may be rethinking that strategy, or maybe they weren't thinking at all when considering what it takes to compete in today's college



The Dance Cats perform for the arena crowd

game.

Sure, Pope had been able to put together a team last year made up of leftovers for the most part and guide them to a Sweet 16 appearance, but that was last year. This team, the one we witnessed Friday night in Nashville, doesn't appear to be anywhere close to having the heart akin to last year's team.

No doubt, injuries have factored into Kentucky's dismal start, especially not having a healthy true point guard to run the offense, but bad shoulders and injured knees have played no part in a number of the Wildcats' seemingly careless attitudes. Such apathy prompted the halftime flood of boos from an all-shook-up BBN, which ushered the Wildcats off the court at Bridgestone Arena Friday night in Nashville with Pope's pushovers hopelessly trailing the Bulldogs of Gonzaga. The second half was no better with blue-clad fans sadly returning to their respective heartbreak hotels instead of partying on Lower Broadway and Printer's Alley.

Kentucky had suffered losses of greater margins,

such as the 150-95 debacle at Kansas in December of 1989 with a young Rick Pitino at the helm looking to conjure up Phoenix from the ashes, but that 55-point loss evoked pity from BBN more so than shame. A few on that team stuck it out to become "The Unforgettables," whose jerseys hang today in Rupp's rafters, iconic figures which embody UK's tough, resilient spirit. The standard they set, along with so many others who have worn the jersey, is far removed from that displayed by this year's crop of Wildcats.

Many previous Kentucky teams have earned lofty monikers, such as "The Fabulous Five," "The Fiddlin' Five," "Rupp's Runts," The Untouchables," and "The Unforgettables." But if the Wildcats don't get it figured out really quick, as in "It's now or never," they'll go down in history as the team BBN most wanted to forget, unfortunately becoming "The Forgettables," and justifiably so, leaving BBN asking the painful questions "Are you lonesome tonight? Do you miss me tonight?" Are you sorry we drifted apart?"