



Conservation Connection

Cumberland County Conservation District 22nd Annual Earth Day Event

Earth Day was founded on April 22, 1970 as a day of education about environmental issues and to demonstrate

support for environmental protection. This year celebrated the 55th Anniversary. The Soil Conservation office gave

a way “Daylily” to local community members. 31 community members received “Daylily” each. Pictured are: Cheri and

Amelia Fochs. Howard Hutchins (and one for his mother) and Genett Morgan.



Cumberland County Conservation District 22nd Annual Arbor Day Event

Kentucky observes Arbor Day on the first Friday in April and National Arbor Day on the last Friday in April. The best way to celebrate Arbor Day is to plant trees. Cumberland County Conservation District gave-a-way “200” tree seedlings to 34 community members at your local soil conservation district office. Pictured is Anita Hutchins receiving her tree seedlings.



Sheriff’s Audit Disclaimer

A copy of the complete audit report, including financial statements and supplemental information, is on file at the Sheriff’s Office and is available for public inspection during normal business hours. Any citizen may obtain from the Sheriff a copy of the complete audit report, including financial statements and supplemental information, for his personal use. Any citizen requesting a personal copy of the Sheriff’s audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$0.25) per page; and 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.



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 Luke King, Cumberland County Judge/Executive
The Honorable Keaton Williams, Cumberland County Sheriff
Members of the Cumberland County Fiscal Court

Report on the Audit of the Financial Statement

Opinions
We have audited the accompanying Cumberland 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 Cumberland 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 Cumberland 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 Cumberland 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 Cumberland 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 Cumberland 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 Cumberland 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 Cumberland 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 Cumberland 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 February 6, 2025, on our consideration of the Cumberland 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 Cumberland County Sheriff’s internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, Ky

February 6, 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.ky.gov or upon request by calling 1-800-247-9126.

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Kentucky Voter Registration Flat

Secretary of State Michael Adams announced that in April Kentucky voter registration was flat, with an increase of only 599 voters. While 5,423 new registrations were logged, 4,824 voters were removed from the rolls during the same month.

“Kentuckians are enjoying a respite from elections, but the 2026 cycle is already starting,” said Adams. “Register to vote or check your registration at govote.ky.gov.”

Of the 4,824 voters removed, 3,279 were deceased, 620 were felony convicts, 487 moved out of state, 326 were duplicate registrations, 74 voluntarily de-registered, and 38 were adjudged mentally incompetent.

Republican registration accounts for 47 percent of the electorate, with 1,581,673 voters. Republican registration gained by 740 voters, a .05 percent increase. Democratic registration makes up 42 percent of the electorate, with 1,392,010 voters. Democratic registration dropped by 1,465 voters, a .11 percent decrease. There are 359,816 voters registered under other political affiliations, making up 11 percent of the electorate. “Other” registration rose by 1,324 voters, a .37 percent increase.

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