KSP to Conduct Traffic Safety Checkpoints

Kentucky State Police Post 15 will be conducting periodic traffic safety checkpoints in the Post 15 area, which includes Cumberland and surrounding counties including Green, Taylor, Marion, Washington, Russell, Casey, Adair, Metcalfe, Monroe and Clinton.

These checkpoints will be conducted as part of Post 15's highway safety efforts. Troopers will be checking for violations of Kentucky traffic and regulatory laws including, but not limited to, motor vehicle equipment safety, licensing of drivers, motor vehicle registration, child restraints, and operation of motor vehicle while under the influence of intoxicants.

Areas marked for checkpoints here include; South KY 61 at KY 90; KY 61(N) at KY 704; KY 90 at Park rd. #1 Marrowbone; KY 90 at KY 449; KY 90 at KY 1880; KY 61 at KY 953; KY 485 at Christian Chapel Road.

Lindsey Wilson University Nursing Event Attracts more than 150 High School Students

Aspiring health care professionals from the region learn about nursing

Lindsey Wilson University nursing professor Kristen Branham speaks with students from Cumberland County High School on Friday, Nov. 21, in the pediatric laboratory in the university's Dr. Robert and Carol Goodin Nursing and Counseling Center.

by Duane Bonifer

More than 150 aspiring health care professionals were at Lindsey Wilson University on Friday, Nov. 21.

The participants were part of the university's nursing preview day, which attracted high school students from area high schools as well as from Casey County, Caverna, Cumberland County, Hart County and LaRue County high schools.

During the day, students, parents and family members toured the pediatric laboratory and simulation laboratory in the university's Dr. Robert and Carol Goodin Nursing and Counseling Center.

Students got an opportunity to practice their suture skills under the guidance of a Lindsey Wilson faculty member. They also met with Director of Nursing Dr. Emiley Button, current Lindsey Wilson nursing students and several of the program's alumni to learn more about opportunities in the profession.

ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Luke King, Cumberland County Judge/Executive
The Honorable Bryan Morgan, Cumberland County Clerk
Members of the Cumberland 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 County Clerk of Cumberland 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 Cumberland County Clerk 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 Cumberland County Clerk, 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) and 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 Cumberland County Clerk 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 Cumberland County Clerk 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 statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cumberland County Clerk'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 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 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 Clerk'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 Clerk'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 September 17, 2025, on our consideration of the Cumberland County Clerk'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 Cumberland County Clerk'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 Cumberland County Clerk's Office Lacks Adequate Segregation Of Duties Over Receipts, Disbursements, And Reconciliations

Respectfully submitted,
Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, KY

September 17, 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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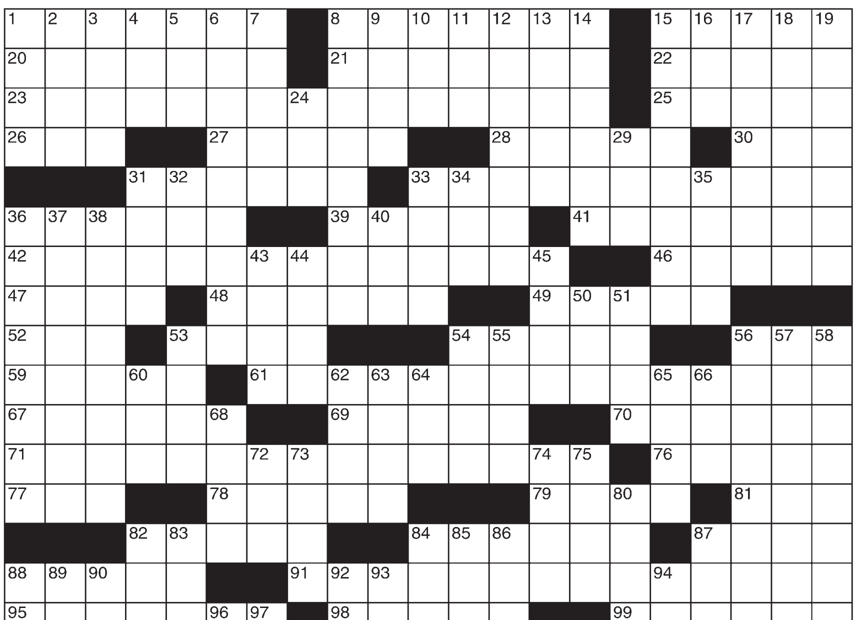
12/3-4, 25 **Super** Crossword — ONE AND THE SAME

ACROSS
1 Enchilada alternative
8 Threaten like a mad dog
15 Recurring design
20 Proved to be beneficial to
21 Audrey of "Sabrina"
22 "Magic Bites" author Andrews
23 [Span] [Span]
25 Some spongy balls
26 Morning times, in brief
27 Astrologer Sydney
28 Films based on reportage, for short
30 Heavy drinker
31 Musical scale starters
33 [Cogitates] [Cogitates]
36 Severe shock
39 Pear or lime
41 Somber
42 [Criminal] [Criminal]
46 Surrealist painter Max
47 Swiss peaks
48 Ukraine city
49 Having some benefit
52 Pick-up-sticks logic game
53 Lad from London, say
54 Old-time TV announcer Johnny
56 Spike of corn
59 "I — reason why ..."
61 [Star] [Star]
67 Reportage on American events
69 Gas station brand
70 Golf great Sörenstam
71 [Residence] [Residence]
76 Old Icelandic poetry books
77 Coast Guard officer: Abbr.
78 Strong winds
79 — and aahs
81 Raised trains
82 Not asleep
84 Obstruct
87 Parisian gal pal
88 Setting
91 [Brotherly] [Brotherly]
95 Bach choral composition
98 Poets' Muse
99 Pie portions
100 [Dictated] [Dictated]
102 Accessories for cue sticks and blackboards
105 Follower of "http://"
106 Greek epic about Troy
107 Mario's video game brother
108 Real devotee
111 Jazz singer Cleo
113 [Character] [Character]
118 Snaky curves
119 Attack the integrity of
120 Go in circles
121 Butler played by Gable
122 Foyer sofas
123 For the purpose of diagnosing

DOWN
1 "And there it is!"
2 Egg, formally
3 Drains energy from
4 Up to, in ads
5 Longtime foe of Frazier
6 Interior designer, e.g.
7 "There Is Nothin' Like —"
8 County officers
9 State east of Wyo.
10 Mo. before May
11 Slugging stat
12 Avoider of high-tech stuff
13 Element #18
14 High, tight sweater collars, briefly
15 Singer of lyric poetry
16 Chilean cheer
17 Process of being twisted
18 Not blurry, as an image
19 Most rapid
24 Scottish cap
29 Purpose
31 Club fees
32 German for "grandma"
33 Sushi fish
34 Concealed
35 Metallic string
36 Ooze through pores
37 Trusts in
38 Option lists for e-device downloads
40 Hi- — screen
43 Like poems of praise
44 Lavish party
45 Oxidation formation
50 Mattel product
51 Old Cuzco native
53 Play tenpins
54 Bicolor whale
55 Roarer in Oz
56 Uncontrolled outbreak
57 Having a pH over 7
58 Appraise again
60 Bird's beak
62 Wedding veil material
63 Very big birds
64 Conk
65 Low bills
66 Linking word in German
68 Former rival of Nintendo
72 Sturdy wood
73 Symbol on a musical staff
74 Either director of "Fargo"
75 Jedi master
80 They're called to get assistance
82 Pot payment
83 Most fatigued
84 Russia's — -Tass
85 Came upon
86 Obtains
87 Leaves speechless
88 Giver of an angry look
89 Place to take a dirty vehicle
90 How sausage links are connected
92 Adjust to a situation again
93 Bush press secretary Fleischer
94 "— ToK" (Kesha hit)
96 Phone no.
97 Nike rival
101 Intermission
103 That fellow's
104 Ancient Greek market
107 — majesty (high treason)
108 Manicure tool
109 Off-road trucks, briefly
110 No, in Russia
112 Insect trapper
114 Allow to
115 Start for teen or adolescent
116 Film director DuVernay
117 Large number



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Cumberland County News

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