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Campers, players and coaches pose for a photo during the Scott County High School Lady Cardinals' basketball camp.

From Staff Reports
Georgetown News-Graphic
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Scott County girls' basketball held their annual camp recently.

This weekend, the Cardinal girls head to Transylvania for a team camp. The team played at Collins recently. "We played really well

as young as we were," Head Coach Toby Harris said. "We had three upcoming freshmen play well, and Dymon (Perrell) and Kierstin (Young) played really well."



PHOTO SUBMITTED

Campers work on their ball-handling skills at Scott County High School.



PHOTO SUBMITTED

Campers stretch during the Scott County girls' basketball camp.



PHOTO SUBMITTED

Campers work on their defense at the Lady Cardinals' Basketball Camp.

MURPHY: Served as Frederick Douglass's first softball coach

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softball for Bellarmine.

Smith played with one of Murphy's daughters.

"I got to talk with him about what his vision was, and when our thoughts aligned, I got really excited," Smith said.

Also joining the staff will be Nani Valencia, a 2018 state champion with Scott County and a Great Crossing graduate who recently graduated from the University of Minnesota, where she led the Golden Gophers in batting average this season.

Valencia played travel ball with the Murphy-

coached Louisville Sluggers during high school.

"I have so much pride for this county, and Great Crossing, being an alumni," Valencia said. "I am just really excited to use the tools I have developed over the years of playing at a high level."

The biggest thing that I learned during my time at Minnesota was the mental side of the game. I'm really excited to teach these girls how to hit for power, and be versatile on defense."

Valencia is familiar with Murphy's coaching style.

"He is a coach that

is going to push you to your best even on the days when you don't feel like it," Valencia said. "I wouldn't trade my days playing for him for the world. He is a big reason I ended up at Minnesota. He's going to be great for this program. ... He's going to push them and challenge them, but also give them love."

Murphy is ready to give the Warhawks the support and guidance they need to play well, he said

"You love them when you need to love them, and you coach them hard when they need that," Murphy said.

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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 Joe Pat Covington, Scott County Judge/Executive
The Honorable Tony Hampton, Former Scott County Sheriff
The Honorable Jeremy Nettles, Scott County Sheriff
Members of the Scott County Fiscal Court

Report on the Audit of the Financial Statement
Opinions
We have audited the accompanying former Scott 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 former Scott 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 former Scott 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 former Scott 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 former Scott 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 former Scott 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 former Scott 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 former Scott 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 former Scott County Sheriff's ability to continue as a going concern for a reasonable period of time.

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)
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 May 6, 2025, on our consideration of the former Scott 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 former Scott County Sheriff's internal control over financial reporting and compliance.

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

May 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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