## Sunken U.S. aircraft carrier held **Ford vehicle**

### Eric Lagatta USA TODAY

It seems fighter planes and bombers weren't the only vehicles aboard a famous U.S. Navy aircraft carrier that was sunk during World War II.

A crew exploring the USS Yorktown at the bottom of the Pacific Ocean recently came across the unexpected sight of a Ford automobile in the ship's hangar. The discovery was first made April 19 during an ongoing monthlong expedition led by the National Oceanic and Atmospheric Administration's Ocean Exploration program when the crew sent a remotely operated vehicle to explore the iconic warship.

The baffling sight of the car inside the hangar came amid a larger expedition led by a team from NOAA. The crew aboard a converted Navy vessel known as the Okeanos Explorer have since April 8 been mapping and exploring unexplored deepwater regions of Hawaii in Papahanaumokuakea, a nationally protected area encompassing 583,000 square miles of ocean waters near the northwestern Hawaiian islands.

The USS Yorktown, which could hold up to 2,200 personnel and 90 aircraft, was part of several operations during World War II after it was first commissioned in 1937. Damaged in the famous naval Battle of the Midway – a seminal clash between sea and air power - the carrier was ultimately sunk when a Japanese submarine torpedoed the ship while it was being hauled back to Pearl Harbor. The Yorktown's final resting place wasn't discovered until a 1998 expedition found it about 1,000 miles northwest of Honolulu.

The most recent glimpse of the Yorktown wreckage came April 19 and 20. The NOAA team anticipated seeing marine life, wrecked aircraft and other features inside the carrier, but they weren't expecting to come across a car.

After the remote vehicle first spotted the upright automobile while peering



A black 1940-41 Ford Super Deluxe wagon was spotted on April 20 by a team from NOAA exploring the site of the USS Yorktown which sank in 1942 durina the Battle of Midway. PROVIDED BY NOAA OCEAN **EXPLORATION** 

through the hangar deck from the Yorktown's port side, the crew sent it back the next day to get a better look.

That's what allowed the explorers to identify the car as a black 1940-41 Ford Super Deluxe, colloquially known as a "Woody." On the front license plate were the words "SHIP SERVICE \_\_\_\_ NAVY," according to NOAA.

That feature is what prompted the team of researchers to theorize that the car could have been reserved for Rear Admiral Frank Jack Fletcher, as the Yorktown served as his flagship during World War II. Ship Captain Elliott Buckmaster or other ship crew could even have used it while Yorktown was docked at foreign ports, NOAA's team guessed.

Questions remain though, about why the car was stowed on the hangar deck at all when the ship's officers knew it was heading to the Battle of Midway. Also puzzling is why the vehicle wasn't jettisoned with anti-aircraft guns and aircraft in an attempt to salvage the listing ship after it was damaged in the fighting.

During the exploration of the Yorktown, the team was able to image a famous hand-painted mural of a world map depicting the ship's voyages that had only partially been visible in historic photographs. The expedition also led to the first underwater discovery of aircraft on the Midway battlefield.

The 28-day NOAA expedition is due to end May 5. The expedition's website offers a porthole to the curious through livestreams on its website.

# **Over 2,000 Confederate** symbols left, study finds

**Deborah Barfield Berry** USA TODAY



## 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 Kris Knochelmann, Kenton County Judge/Executive

Members of the Kenton County Fiscal Cour Report on the Audit of the Financial Statement

### Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Kenton County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Kenton County Fiscal Court's financial statement as listed in the table of contents. Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Kentre Sources regulation of the year ended June 30, 2024, in accordance with 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Kenton County Fiscal Court, for the year ended June 30, 2024, or the changes in financial position and cash flows thereof for the year then ended

### **Basis for Opinions**

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, issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* 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 Kenton County Fiscal Court 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 Kenton County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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** Kenton County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 Kenton County Fiscal Court'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 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 *Government* Auditing Standards 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 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 Government Auditing Standards, we

WASHINGTON – Despite efforts to remove or rename Confederate memorials, there are still more than 2,000 symbols in places across the country, according to a report released on April 24.

"We should not honor those who fought to continue slavery and tear apart our democracy," Margaret Huang, president and CEO of the Southern Poverty Law Center, said in a statement. "As the Trump administration escalates its efforts to rewrite our history, we cannot let up in telling the whole, true story of our nation."

The Southern Poverty Law Center tracks Confederate symbols and memorials displayed in public spaces and across the country. That includes military bases, monuments, markers, street names and others. The center's biannual report "Whose Heritage?" found that while successful efforts to remove memorials have slowed, the campaigns continue.

The report comes as the Trump administration works to eliminate diversity, equity and inclusion across federal agencies, including in the military. Defense Secretary Pete Hegseth has renamed some bases.

Trump and his supporters have said the Confederate symbols are part of a rich Southern history and should not be erased. Trump has long defended the names of military bases.

"These monumental and very powerful bases have become part of a Great American Heritage," he said in 2020.

In recent years, civil rights groups and others have ramped up efforts to preserve the history of underrepresented communities in America. They have also pushed to remove the Confederate symbol, including in the U.S. Capitol. For many, it's as a symbol of hatred.

The Southern Poverty Law Center began tracking the monuments since 2015 after the murder of nine Black churchgoers at Mother Emanuel Church in Charleston, South Carolina. The white supremacist who killed them

Construction crews prepare a monument of Robert E. Lee, who was a general in the Confederate Army, for removal in New Orleans on May 19, 2017. JONATHAN BACHMAN/REUTERS FILE

had been pictured with a Confederate battle flag.

Since 2015, center officials said, activists have pushed to remove, relocate or renamed 415 Confederate memorials across the country. They noted that in 2023, the military renamed nine bases that were named after Confederate soldiers

"That progress is under real threat," said Seth Levi, the center's chief program strategy officer, noting Trump's effort to protect some Confederate memorials. "He has already used a loophole to take aim at those military bases and restored the former names of two of them honoring Confederates. He also signed an executive order at the end of March attempting to whitewash American history all over again."

Trump signed an executive order that pushes back against some Smithsonian Institution museums and others whose work he said is part of a "widespread effort to rewrite our nation's history."

Center officials also noted that some states still have holidays and events to honor Confederate soldiers. For example, they said, Alabama celebrates Confederate Memorial Day.

- 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 Kenton County Fiscal Court'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 Kenton County Fiscal Court'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 related matters that we identified during the audit.

#### Other Matters Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Kenton County Fiscal Court. The Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statement as a whole.

### **Other Information**

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2025, on our consideration of the Kenton County Fiscal Court'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 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 Kenton County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted,

allian Ball

Allison Ball Auditor of Public Accounts Frankfort, Ky

### March 20, 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 <u>auditor.ky.gov</u> or upon request by calling 1-800-247-9126.