

SWIMMING



PHOTOS PROVIDED BY TAMI PYLES

North Oldham Middle School eighth grader Sydney Pyles won the 400 IM race at the Kentucky Swimming 13 and Over Short Course Championship Meet at Centre College.



North Oldham Middle School eighth grader Sydney Pyles receives her second place medal in the 200 breaststroke at the Kentucky Swimming 13 and Over Short Course Championship Meet at Centre College.

NOMS' Pyles fights back from injury to earn multiple medals

BY WYATT SPARKMAN

North Oldham Middle School eighth grader Sydney Pyles won a state championship at the Kentucky Swimming 13 and Over Short Course Championship Meet at Centre College a few weeks ago.

Pyles swam for North Oldham High School as a seventh grader, making it to the state championship. However, for her eighth grade season, she dealt with an injury that sidelined her for the season.

"I injured myself at the end of long course season, which is through-

out the summer," Pyles said. "I went back to short course season after being injured after a long course, and I was fine right when I got back, but after a couple of weeks, I started to feel hurt again. I went back to physical therapy, and I took time off, so I could get myself back to 100%."

Pyles took the time while injured to focus on things in her control, whether it be stretching or working out to stay in shape. After the long injury stint, she was excited to get back into the water at the 13 and Over Short Course Championship Meet.

"It was fun to get back into it, because over the whole season, state was always like a question," Pyles said. "I was never going to be, for sure, able to do it. Being able to go was such a privilege, it was amazing."

In the championship meet, she persevered and won the 400-yard Individual Medley race. Pyles didn't stop there and earned second place in the 200-yard breaststroke and third place in the 100-yard breaststroke, earning a trio of state medals for her club team, the Cardinal Aquatics.

"It was really great, because during morn-

ings and prelim swims, almost everyone had added [time]," Pyles said. "In the 200 breaststroke, I got third third in the morning, but I knew that I could do better at night, so I had to have a good mindset going into the nighttime, knowing that I can do better. I did really well, and I ended up getting second."

When Pyles joined the Cardinal Aquatics, she didn't have a direction of which swim she wanted

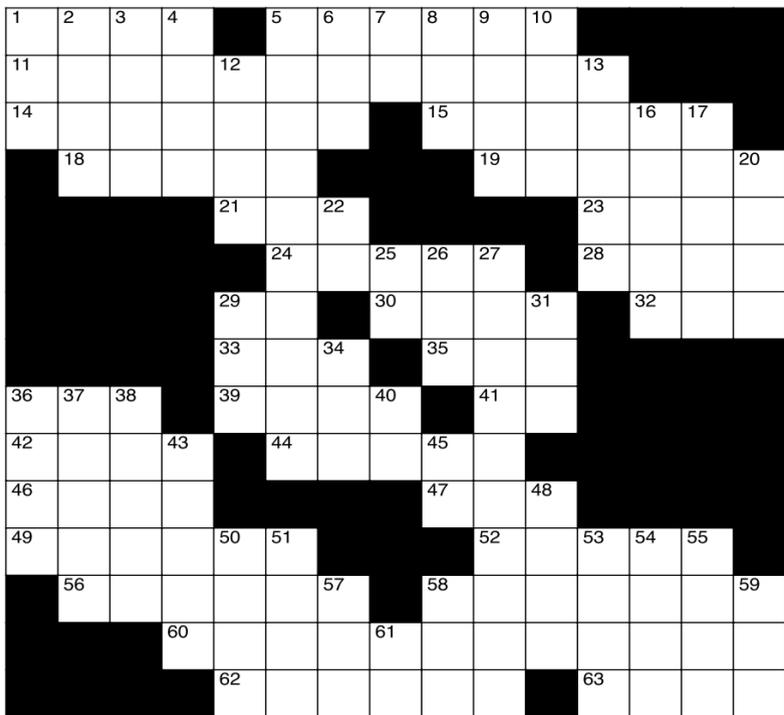
to focus on. Her coaches helped her narrow down what she enjoyed doing and helped her work on those swims.

"After I talked to my coaches, I ended up really starting to like breaststroke, and I started practicing it a lot," Pyles said. "This year, I've been focusing on it even more. I just like the 200 breaststroke, because I, personally, am more of a mid-distance swimmer than a sprinter. The 200,

it's more challenging, but it's also not that long."

Preparing for the high school season to start back up, Pyles wants to be the best she can be.

"I just want to get myself to the best that I can be at where I am, because everyone goes through challenges, which I've been through one, but I just need to focus on doing the best that I can and not really worry about everything else," Pyles said.



- CLUES ACROSS**
- Garden tool
 - A way to preserve
 - Gratitude
 - Domestic sheep
 - Simpler
 - Cavities containing liquid
 - Large fish-eating bird
 - Ocular protection index
 - Phil __, former CIA
 - Icelandic poems
 - Pop
 - Device
 - Actor Rudd
 - A pituitary hormone
 - Focus on an object
 - Corpuscle count (abbr.)
 - Young women's association
 - Not shallow
 - Fort
 - Duciture
 - Hindu male religious teacher
 - Highly spiced stew
 - A way to communicate
 - Almost last
 - Astronomer Carl
 - Small horses
 - A slender tower with balconies
 - A disrespectful quality
 - Fully shaded inner regions
 - Short convulsive intake of breath
 - Within
 - Palm trees
 - Fungal disease
 - Tall, slender-leaved plants
 - Affirmative (slang)
 - Passport is one
 - Two outs in baseball (abbr.)
 - Swiss river
 - Differential
 - Where a bachelor lives
 - Portable computer screen material
 - A crying noise of a bird
 - Sticky, amorphous substance
 - Starchy dish of dried tubers
 - Type of acid
 - Partner to Ma
 - 16 ounces
 - The Bay State
 - A well-defined track or path
 - Substitution
 - Defined period
 - Group of toughs
 - Region
 - Famed Scottish Loch
 - Blood relation
 - Not around
 - Recipe measurement
 - Father to Junior



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report
The Honorable David Voegele, Oldham County Judge/Executive
The Honorable Tim Wakefield, Oldham County Sheriff
Members of the Oldham 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 Oldham County, Kentucky, for the year ended December 31, 2023, 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 Oldham County Sheriff for the year ended December 31, 2023, 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 Oldham County Sheriff, as of December 31, 2023, 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 Oldham 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 Oldham 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 Oldham 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 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 Oldham 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 Oldham 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.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2024, on our consideration of the Oldham 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 Oldham County Sheriff's internal control over financial reporting and compliance.

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

December 6, 2024
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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