State audit cites 2 issues for Knox County Sheriff's Office

BY BRITTANY WHITEHEAD Staff Writer

FRANKFORT — A financial audit released by Kentucky State Auditor Allison Ball revealed two issues with the Knox County Sheriff's Office's handling of funds in 2023. The audit examined the sheriff's fee account and found a lack of proper financial controls and potential violations of state purchasing laws.

As required by state law, each county sheriff's office must undergo an annual audit. In this case, the auditor found that the Knox County Sheriff's financial statement did not follow accounting principles generally accepted in the United

Instead, it was prepared using a regulatory basis of accounting, which is acceptable under Kentucky's requirements but still revealed several problems in financial practices.

One of the concerns highlighted was the failure to segregate accounting duties or implement proper compensating controls — a common finding for agencies in smaller communities. The audit revealed that the office manager and part-time bookkeeper were both involved in collecting payments, preparing bank deposits and disbursements, reconciling bank statements, and preparing payroll. Front-line officers were sometimes responsible for depositing their own collections.

However, no one individual or designated role was held accountable for oversight, and neither the office manager nor the bookkeeper were designated check signers. This lack of checks and balances raises red flags with auditors about the potential for financial misman-

Auditors recommended that duties be reassigned or new procedures be implemented to prevent errors or misuse of funds. Despite these findings, the sheriff did not submit a response to the auditor's office.

Another issue identified was noncompliance with state bidding laws outlined in KRS 424.260 (also known as The Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.)

According to the report, the sheriff's office used \$99,080 in federal forfeiture funds for Operation UNITE to purchase two vehicles but failed to obtain competitive bids, as required for purchases exceeding \$40,000. These vehicles were meant to support the sheriff's involvement in the Operation UNITE task force, but the sheriff reportedly was unaware that the vehicles needed to be in the sheriff's office's possession and that bidding laws applied.

Auditors also noted that the vehicles should have been titled either to the sheriff's office or the county fiscal court in compliance with the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

Recommendations included adhering to state bidding requirements and ensuring proper vehicle titling procedures in future purchases.

The audit concluded that the sheriff's office needs to strengthen internal financial controls, follow procurement laws, and take steps to improve accountability. Sheriff Mike Smith did not issue comments to the state auditor's office in response to the findings.

In general news, the report showed that the office took in \$1,843,075 in receipts for 2023 and disbursed \$1,603,810 with nearly \$115,000 paid to Knox

Fiscal Court in excess fees. The full audit report is available for public review on the Kentucky Auditor of Public Accounts website at https://www.auditor.ky.gov/Auditreports/ Knox/2023KnoxFES-audit.

Knox Street Thunder Cruise-In returns to downtown Barbourville

BY BRITTANY WHITEHEAD

BARBOURVILLE -Starting this Saturday, April 5, Barbourville is gearing up for the return of Knox Street Thunder Cruise-In, a seasonal tradition that brings classic cars, local eats, and family-friendly entertainment to the heart of downtown.

The Cruise-In will take place on the first Saturday of each month from April through October, with scheduled dates set for May 3, June 7, July 5, August 2, September 6, and October 4.

event

from 4 p.m. to 8 p.m. around the historic Court

New for the 2025 season is a grand prize giveaway. One attendee will win a white 1990 GMT-400 Chevrolet truck. The winner will be drawn at the final event on October 4, 2025. Each cruise-in attended increases the chance of winning the vintage vehicle.

The event series promises a lively downtown atmosphere featuring music from a live DJ, a variety of food trucks offering local favorites, and classic yard games such as cornhole.

More than 100 classic cars and trucks are expected to be on display throughout the season, drawing in auto enthusiasts from across the region.

Visitors are encouraged to enjoy dinner at one of Barbourville's local restaurants or food trucks before taking in the sights and sounds of Knox Street Thunder. Afterward, many opt to end the evening with a showing at the nearby Knox Drive-In for a movie under the stars.

Knox Street Thunder presented Barbourville Tourism and is free to attend.

Tennessee man arrested after high-speed pursuit

BY MADISON NANTZ Staff Writer

A Tennessee man was taken into custody by London Police after a high-speed pursuit Saturday night.

Naythen Edwards, 33, of Deer Lodge, Tennessee, was arrested by London Police Officer Jordan Childers at approximately 9:11 p.m. Saturday. According to a press release from the London Police Department, the arrest stems from a pursuit which began when Ofc. Childers noticed Edwards driving his vehicle "erratically" on Interstate 75, within the city limits of London.

After observing several driving infractions, according to LPD, Ofc. Childers attempted to initiate a traffic stop by activating his emergency equipment. In response, Edwards is accused of accelerating his vehicle in an effort to flee from officers.

Officers continued to follow Edwards until, upon reaching exit 15 in Williamsburg, Edwards attempted to get off the interstate. In doing so, he damaged his vehicle then returned to I-75. After damaging the vehicle substantially, Edwards pulled off the side of the road and attempted to flee on foot into a "heavily wooded area."

However, Ofc. Childers apprehended Edwards after a brief struggle.

Once in custody, Edwards informed officers that he had swallowed narcotics he had in his possession. Officers then administered Narcan and took him to a local emergency room to seek treatment. LPD's press release also states that it was 'believed that Edwards was a registered sex offender on parole out of Tennessee."

Edwards was lodged in the Laurel County Detention Center on charges including first-degree wanton endangerment, first-degree fleeing or evading police in a vehicle, first-degree operating a motor vehicle under the influence of a substance, first-degree fleeing or evading police on foot, first-degree possession of a controlled substance (methamphetamine) — first offense, first-degree possession of a controlled substance (fentanyl), tampering with physical evidence, and "numerous other traffic related offenses."

Edwards is scheduled to have a preliminary hearing for felony charges and pretrial conference for misdemeanor charges in Laurel County District Court next Tuesday, April 8.

Laurel County Republican Party reorganizes with precinct elections

 O_{30}^{n} , 2025, the Republican Party of ("RPK") issued a 2025 Call to Reorganize pursuant to Section 6 of the RPK Rules. The purpose of these meetings is to elect Republican Party officers at the Precinct, County, Congressional District, and State level who will serve a term from 2025-2029. According to RPK Rule 6.01, "In the year immediately following the year in which the President of the United States is elected, the RSCC Executive Committee shall issue a Call to Reorganize for Precinct Elections not later than January 31 that same year. Each County Committee is responsible for submitting the time, date, and location of Precinct Committee Elections not later than January 25 that same year to Republican Party State Headquarters so that it can be included in the Call."

On Thursday, March 20, 2025, the Laurel County

Party conducted its 2025 Reorganization in comand the 2025 Call to Reorganize. The Party reorganization begins every four years with the elections at the precinct level. Precinct Committee Elections were held for the positions of Precinct Captain, Co-Captain, and Youth Captain. Pursuant to RPK

Rule 6.06, following the Precinct Conventions, pliance with RPK Rules the County Committee met and elected a County Brandon Chairman, Storm; Vice Chairman, Kilburn; Brandon Secretary, Jaclyn Storm; Treasurer, Jason Handy; and Youth Chair, Taylor McDaniel.

"First and foremost,

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