



Khalil Slone, Larico Lee II, Stevland Simmons and Hank Lockhart are the new troopers assigned to Post 10.

## KSP Post 10 Receives Four New Troopers

HARLAN, Ky. — The Kentucky State Police (KSP) announced the graduation of 33 cadets from the KSP Training Academy. These troopers will begin their new public safety careers in communities throughout the commonwealth. Four of the graduates will be serving at KSP Post 10, including: Larico Lee II, Atlanta, Ga.; Hank Lockhart, Hinkle, Ky.; Stevland Simmons, Cumberland, Ky.; and Khalil Slone, Hindman, Ky.

KSP Post 10 Captain Danny Caudill is excited to welcome new troopers to Harlan. Captain Caudill said, “I am excited to have four new troopers from KSP Cadet Class 105 reporting to Post 10. The addition of these four troopers aid us to better serve the citizens we serve”.

Cadet Class 105 arrived at the KSP Academy on Nov. 10, beginning 24 weeks of demanding instruction and hands-on training required to become a state trooper. Cadet Class 105 underwent more than 1,000 hours of classroom and field study in subjects such as constitutional law, juvenile and traffic law, use of force, weapons training, defensive tactics, first aid, high speed vehicle pursuit, criminal investigation, computer literacy, hostage negotiations, evidence collection, radio procedures, search and seizure, crash investigation, drug identification, traffic control, crowd control, armed robbery response, electronic crimes, sex crimes, hate crimes, domestic violence, bomb threats and hazardous materials.

Seventeen cadets also earned their associate degree in General Occupational and Technical Studies from the Bluegrass Community and Technical College during their 24-weeks at the training academy. These cadets benefited from the new hiring guidelines established by the state legislature in 2017. Through this revision, anyone who possesses a high school diploma or GED, and has three years of full-time work experience can apply for employment as a KSP Trooper and earn an associate degree during the training process. Post 10 troopers Hank Lockhart, Stevland Simmons and Khalil Slone earned their associate degrees.

These graduating cadets will uphold KSP’s mission to promote public safety through service, integrity and professionalism using partnerships to prevent, reduce and deter crime and the fear of crime, enhance highway safety through education and enforcement, safeguard property and protect individual rights.

The Kentucky State Police remain committed to building a professional, diverse and well-equipped workforce that enhances public safety across the commonwealth. Cadet Class 106 begins August 10, 2025. Those interested in becoming a Kentucky State Police Trooper are encouraged to visit our website.

## Cabinet makes license renewal options available

From Page 2

- Renew by mail: Print and fill out the mail-in form at Drive.ky.gov and attach a completed vision form from an eye specialist.

“We understand the frustration of lines and want everyone to know what’s available to save them the time and hassle of unnecessary waits,” said Transportation Cabinet Secretary Jim Gray.

Some customers might still need to visit licensing offices if they:

- Need to upgrade to or apply for a REAL ID.
- Change the address, marital status or photo on their license.
- Need a CDL, hearing or

noncitizen services.

- Are a new Kentucky driver, and need a permit or license after passing a Kentucky State Police-administered test.

The Transportation Cabinet is also reminding Kentuckians that May 7 is not a deadline, but a federal enforcement date. Customers can still get one any time after that date and they have other options.

Forms of REAL ID accepted by the TSA to fly or visit military bases include a U.S. passport, passport card, global entry card, military ID, Veteran Health Identification Card (VHIC) and others. See TSA.gov for a full list.



### 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 Dan Mosley, Harlan County Judge/Executive  
Members of the Harlan County Fiscal Court

#### 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 Harlan County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Harlan 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 Harlan County Fiscal Court, for 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 Harlan 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 Harlan 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 Harlan 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

Harlan 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 Harlan 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 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 *Government Auditing Standards*, 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 Harlan 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 Harlan 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 control-related matters that we identified during the audit.

Page 2

To the People of Kentucky

The Honorable Andy Beshear, Governor  
Holly M. Johnson, Secretary  
Finance and Administration Cabinet  
The Honorable Dan Mosley, Harlan County Judge/Executive  
Members of the Harlan County Fiscal Court

#### 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 Harlan County Fiscal Court. The Budgetary Comparison Schedules 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 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 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 December 16, 2024, on our consideration of the Harlan 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 Harlan County Fiscal Court’s internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Responses included herein, which discusses the following report finding:

2024-001 The Harlan County Fiscal Court Does Not Have Sufficient Internal Controls Over Waste Removal Collections

Respectfully submitted,

*Allison Ball*

Allison Ball  
Auditor of Public Accounts  
Frankfort, Ky

December 16, 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](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.

209 ST. CLAIR STREET  
FRANKFORT, KY 40601-1817

TELEPHONE 502.564.5841  
FACSIMILE 502.564.2912  
AUDITOR.KY.GOV

AN EQUAL OPPORTUNITY EMPLOYER M/F/D

