

Wilson Chosen to Lead Revived Cumberland Football Program

Cumberland Principal Dr. Joshua Doyle has announced that Cole Wilson has been selected to lead the school’s 5th/6th grade football team, the first Redskins football team to take the field since 2019.



Cole Wilson

Wilson, a Cumberland resident, played multiple sports as a Redskin before moving on to a stellar high school career on the gridiron for the Harlan County Black Bears. A 2014 HCHS graduate, he played for legendary coach Tom Larkey, where he was a leader of some of the best defenses in school history and scored the first touchdown at the newly opened Coal Miners Memorial Stadium against Bell County on Oct. 26, 2012. He was an integral part of the four district championship teams and the 2012 regional championship team.

After high school, Wilson served with the U.S. Marine Corp for four years. Since returning to Cumberland, he has served as a coach and umpire at Tri-City Little League. This past fall he served as offensive coordinator with the Blue Bears junior league football team, helping lead the Cumberland-based team to the league championship.

“I am excited to lead this group of young men and teach them the game,” Wilson said. “They take a lot of pride in being Cumberland Redskins and understand the importance of football in our community.”

One of the main goals of resurrecting the Cumberland program is to help kids from the Tri-City area learn the game of football and develop a solid feeder program for HCHS. Jacob Saylor, HCHS head football coach, was instrumental in helping to get the program back up and running.

“I am so excited that Cole has accepted this position to lead the Cumberland 5th/6th-grade football team,” said Saylor. “Cole is a former Redskin and Black Bear with a love for his alma maters. I have all the confidence in the world that he will grow this program so that eventually the Cumberland area will have not only a 5th/6th grade team, but a 7th/8th grade team also. I watched Cole last year with the Pee Wee team and the kids loved him. He will bring a wealth of football knowledge to this Cumberland team teaching how to play the game safely and properly all while making it fun.”

The support from the community, school, and alumni to bring football back to the Tri-Cities has been amazing, said Harlan County school board member Scott Sherman. “Our small community has a strong football tradition, witnessed by four state championships and seven state runner-ups from our former high schools. I’m excited to see Cole take the reins of this program and develop players for the next level,” Sherman said.

Coach Wilson, whose wife Heather is an assistant coach for the school’s soccer team, is the father of Rose, Harper, and Kayden, who are students at CES. He is actively working on the game schedule for this fall.

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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 Dan Mosley, Harlan County Judge/Executive
The Honorable Chris Brewer, Harlan County Sheriff
Members of the Harlan County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Harlan 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 Harlan 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 Harlan 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 Harlan 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 Harlan 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 Harlan 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 Harlan 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 Harlan 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 Harlan 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 findings, and certain internal control-related matters that we identified during the audit.

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
The Honorable Chris Brewer, Harlan County Sheriff
Members of the Harlan County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 2025, on our consideration of the Harlan 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 Harlan County Sheriff’s internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, Ky

February 3, 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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