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FINAL SETTLEMENTS

Lynn Collins, Executor of Carolyn Joyce Collins estate, Brenda Shepherd, Executrix of Edward Rooks estate, and Connie Chapman, Executrix of John David Rooks estate have filed a final settlement to lay over until the third Monday in November 2026 for exceptions.
Dennis Loy, Clerk
Adair Circuit Court

NOTICE TO CREDITORS:
ADMINISTRATION HAS BEEN GRANTED BY THE ADAIR COUNTY DISTRICT COURT UPON THE FOLLOWING ESTATES:

1. Chandler Bennett, deceased, Lucas Chandler Stephens, 151 Mackey Spoon Rd., Columbia, KY 42728 Executor.
2. Gary Allen McKinney, deceased, Steve McKinney, 540 Pelly Lane, Columbia, KY 42728 Executor.
3. David Lynn Harvey, deceased, Charles W. Harvey, 40 Newspaper Circle, Columbia, KY 42728 Administrator.
4. Robert J. Williams Sr., deceased, Robert J. Williams Jr., 320 Chestnut Grove Rd., Columbia, KY 42728 Executor.
5. Norman R. Furkin, deceased, Anthony Furkin, 103 Toria Road, Columbia, KY 42728 Executor.
6. James Robert Coffey, deceased, Jennifer L. Smith, 924 Olympic Ct., Richmond, KY 40475 Executrix.

All persons having claims against said estates are notified to present them to the Executor or Administrator verified according to law no later than 6 months from date of this notice.

Dennis Loy, Clerk
Adair Circuit Court

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COMMONWEALTH OF KENTUCKY

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 Larry Russell Bryant, Adair County Judge/Executive
The Honorable Jamie Richard, Former Adair County Sheriff
The Honorable Gary Roy, Adair County Sheriff
Members of the Adair County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Adair County Sheriff's Settlement - 2024 Taxes for the period October 1, 2024 through July 31, 2025 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the former Adair 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 October 1, 2024 through July 31, 2025 of the former Adair 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 former Adair County Sheriff, for the period October 1, 2024 through July 31, 2025.

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 former Adair 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 former Adair 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 former Adair 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 former Adair 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 former Adair 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 Larry Russell Bryant, Adair County Judge/Executive
The Honorable Jamie Richard, Former Adair County Sheriff
The Honorable Gary Roy, Adair County Sheriff
Members of the Adair County Fiscal Court

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 1, 2026, on our consideration of the former Adair 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 former Adair County Sheriff's internal control over financial reporting and compliance.

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

2024-001 The Former Adair County Sheriff's Office Did Not Have Adequate Segregation Of Duties Over Receipts, Disbursements, Recordkeeping, And Reconciliations.
2024-002 The Former Adair County Sheriff Did Not Have Adequate Controls Over Financial Reporting Resulting In A Material Misstatement

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

September 1, 2026

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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