

## OPINIONS

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## Scripture of the Week

*Psalm 119:15 I will meditate in thy precepts, and have respect unto thy ways KJV*

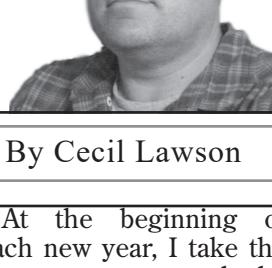
By Sherry Brown

Human interaction and wise safety practices are far more important than all cell phones in hand. Amen. In 2018 I was driving home from a domestic trip and as I was sitting still on a four-lane highway in the old Historical district of Coldwater Michigan with my left turn signal blinking waiting to turn into the drive way to my old Victorian home when suddenly there was a slam to the backend of my Lexus Rx 350 and I was knocked into the opposite lane and thanks be to God above two vehicles had passed by me before the young driver slammed

## Encouragement That Takes You Higher

## Cell Phone Addiction?

into me totaling my Lexus and his Toyota Avalon. The police wrote him a ticket for reckless driving and stated he was distracted and texting. I sustained injuries that weren't life threatening however I was off work for over two months. My accident should have never happened and praise God that He saved us both from greater injuries. Texting and driving creates a danger zone of serious problems for all drivers that should never be permitted as every traveler is at great risk with the selfish behaviors of all irresponsible drivers. May we think of it like this, addictions are in many forms and cell phone addictions are a growing problem for people globally. It's sad to see how many people young and old alike are so distracted and careless with such a small device in hand that all but controls every move in life. I was in a restaurant and a family of four were near by and all four were on their cell phones no talking ~ no interaction as they were so engulfed in their electronic devices. A family meal at the table should be no phones allowed and should be conversation all around. The enemy of darkness always wants humans to become more disconnected and consumed with the ways of the world instead of spending quality time with family and friends and God also. I'm so surprised how many employees are on their phones as I step into some businesses. China has programs for detoxing from cell phones addictions and they have done this for years. Cell phones are nice to have but they can become an enemy to our surroundings, our time and our time with others in fact I've been in a setting with people visiting and some cannot put their phone down to have conversation, to me that is showing me the phone is far more important than having conversation and human connection where we create fond memories and build relationships but who wants to be ignored by those that find an electronic device more important than having fellowship with someone in person? Can you imagine how God feels when many in the earth ignore Him nudging the heart to listen to His leadings? How many spend more time scrolling the phone instead of turning pages in the Word of God in full attention giving Him their time instead of the vacuum of social media and internet attention. Having priorities in order and healthy balance and boundaries will set a heart on a chartered course of proper behavioral patterns and human interaction of great importance and better yet more God conscience and moral conduct of respecting others when they are present. I own a cell phone and modern technology is wonderful indeed but there is nothing on the planet that should consume a life and rob anyone of lost time with loved ones and people in general because of a selfish desire of a digital device that controls the heart and mind so much so that lost time with invaluable humans cannot be regained as I see some little children being so emotionally neglected because some parents spend so much time on their smartphones and it's so sad to see. May God help us and wake up hearts into the reality of real time spent with Him and invaluable humans surpasses any distracting thing on the earth. Social media platforms and the internet are good in some ways but they can lead to great distractions. Use your devise wisely and create monumental moments with people in your midst that last a lifetime. Philippians 4:9 Those things, which ye have both learned, and received, and heard, and seen in me, do: and the God of peace shall be with you. (KJV)



By Cecil Lawson

At the beginning of each new year, I take the time to get out my chunky external hard drive and move all of my computer files and photos from the old year onto it.

I've saved files going all the way back to 2008 and earlier. That's the first year I tried organizing all of my stuff by year, but there are earlier individual saved documents and photos.

I received a digital camera for Christmas in 2004 but never made much use of it until later. If you remember, prior to the digital camera, we used film and had to get that film developed. If you shared those photos with anyone, you also had to have a scanner for your computer. I found my last 35 mm camera a couple of years, and it still has a roll of film in it, but I've not had it developed yet.

That period of time, 2003 to 2008, remains fuzzy in my memory, and I have to rely on photos and the culture of the time as reminders. I took a lot of walks with my dog Max, I

was invited on a once-in-a-lifetime trip to Hawaii, and I was lucky enough to get to take my parents and Max on a long road trip out West to Montana. Aside from these ventures, most of the other photos are of the vastness of the sky, trails in the woods, lush green vistas from the local hilltops, and the procession of the seasons from one place. I took the same kinds of photos when I moved back to Kentucky in 2008. I still take those same landscape photos today.

In a previous column I wrote about losing half of my photos from 2013 when I was trying to move them to that same hard drive. Thanks to Facebook I've been able to preserve a few of them, the ones I decided to share with everyone. One day I might "cut and paste" those photos into a file, in keeping with my system.

Memory is fragile. The last few years I've noticed that it takes me longer to remember people's names if I've not seen them in a while. Keeping track of events as part of my job has shown me the limits of short-term memory and the sheer importance of writing things down and staying organized. I occasionally worry because dementia seems to run in my family, so I try to take care of my health and keep my mind regularly challenged.

Humanity has almost always used technology as an aid to memory. The prehistoric cave paintings of animals in Lascaux, France, or the enigmatic petroglyphs of the American Southwest, are early reminders. Writing began in ancient Sumeria mostly as a way to keep track of grain inventories. We've recorded our memories on clay tablet, papyrus

## FRAGILE

scrolls, and eventually bound books, to preserve them. I don't think of the digital media or the internet as anything but yet another way to record our thoughts and memory. The more things change, the more they stay the same.

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## Independent Auditor's Report

To the People of Kentucky  
The Honorable Andy Beshear, Governor  
Holly M. Johnson, Secretary  
Finance and Administration Cabinet  
The Honorable Forrest McKenzie, Bath County Judge/Executive  
The Honorable Jessie Stewart, Bath County Sheriff  
Members of the Bath County Fiscal Court

## Report on the Audit of the Financial Statement

Opinions  
We have audited the accompanying Bath 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 Bath 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 Bath 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 Bath 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 Bath 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 Bath 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 Bath 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 Bath 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 Bath 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.

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 1, 2025, on our consideration of the Bath 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 Bath 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 finding:

2023-001 The Sheriff's Office Collected Taxes Prepared Using The Incorrect Tax Rate For The Bath County Health District

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

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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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