



Jacob Kupferman / AP Photo

Duke quarterback Darian Mensah looks to pass the ball against Virginia in the first half of the Atlantic Coast Conference championship NCAA college football game in Charlotte, N.C., on Dec. 6, 2025.

QB Mensah joins Miami Hurricanes after legal battle with Duke

BY TIM REYNOLDS

ASSOCIATED PRESS

CORAL GABLES, Fla. — Darian Mensah has enrolled at Miami, giving the Hurricanes another standout transfer at quarterback as they come off a season where they went to the national championship game and got into the College Football Playoff for the first time.

Mensah transferred to Miami from Atlantic Coast Conference rival Duke on Tuesday night. Duke had agreed earlier Tuesday to end a legal battle with its now-former quarterback over whether he should be allowed to sign elsewhere.

Duke and Mensah announced they came to that agreement, a few hours before Mensah and his top target with the Blue Devils this past season — wide receiver Cooper Barkate — toured the Miami campus in Coral Gables, Florida.

About 12 hours later, Mensah's deal with Miami was official. Barkate committed Tuesday night as well, after the former Duke duo dined at a

steakhouse in Miami Beach alongside some current and former Miami players.

Mensah is joining his third team in as many years. He threw for 2,723 yards and 22 touchdowns for Tulane in 2024, then had 3,973 passing yards and 34 touchdowns — both best in the ACC — for Duke while leading the Blue Devils to a surprise conference title this past season.

And the Hurricanes are hoping he can keep their run of portal-quarterback success going.

Miami has hit home runs in the past two seasons by going the transfer route, first with Cam Ward — who played his way into becoming the No. 1 pick in last year's NFL draft — leading the Hurricanes to a 10-win season in 2024, then this past season with Carson Beck guiding the team to its first national championship game in nearly a quarter-century.

The Hurricanes return a slew of offensive firepower from the national runner-up team, including star wide receiver Malachi Toney —

the nation's top freshman this past season — along with running backs Mark Fletcher Jr., Marty Brown and Girard Pringle, and tight end Elija Lofton.

Barkate, who is also set to join his third different team in a three-season span, would seem to add even more to that already-loaded mix. He has 185 catches for 2,848 yards and 21 touchdowns in his college career, which includes three years at Harvard — he has an economics degree from there — and then this past season at Duke.

Duke plays at Miami this coming season, visiting on Nov. 14. The Blue Devils are coached by Manny Diaz, who coached Miami from 2019 through 2021. He was replaced in Coral Gables by Miami alum Mario Cristobal, who led the team to a school-record 13 wins this past season and its first instance of back-to-back 10-win seasons since a four-year run of those from 2000 through 2003.

Miami opens the 2026 season at Stanford on Sept. 4.

Macdonald and Vrabel lead Seahawks and Patriots to Super Bowl in quick turnarounds

BY JOSH DUBOW

AP PRO FOOTBALL WRITER

Two years ago, the Seattle Seahawks and New England Patriots made the decision to move on from Super Bowl-winning coaches Pete Carroll and Bill Belichick.

Those decisions have been validated now that Mike Macdonald and Mike Vrabel have engineered quick turnarounds to get the two franchises back to the Super Bowl, with Macdonald doing it in his second season in Seattle and Vrabel in his first in New England.

This marks just the fourth Super Bowl featuring two head coaches in their first or second year. It last happened in the 2008 season when Pittsburgh's Mike Tomlin bested Arizona's Ken Whisenhunt in a matchup of second-year coaches.

Macdonald took over a Seahawks team that failed to win a playoff game in Carroll's last four seasons and won 10 games in 2024 before going 14-3 this season, earning the top seed in the NFC and a spot in the Super Bowl.

The Patriots won just four games last year under Jerod Mayo before hiring Vrabel and undergoing a remarkable turnaround. New England went 14-3 in the regular season and won three playoff games as Vrabel became the eighth head coach to reach the Super Bowl in his first year on the job.

Now he tries to join Gary



John Locher | AP

New England Patriots head coach Mike Vrabel celebrates with the trophy after the AFC Championship NFL football game between the Denver Broncos and the New England Patriots, Sunday, In Denver.

Kubiak (2015 Broncos), Jon Gruden (2002 Buccaneers), George Seifert (1989 49ers) and Don McCafferty (1970 Colts) as the only coaches to win a Super Bowl in their first year with a team.

This marks just the sixth Super Bowl featuring two teams that missed the playoffs the previous season, with that last happening in 2003 when the Patriots beat Carolina for their second title.

New England is also just the fifth team to make it to the Super Bowl a season after winning four or fewer games, with only the 1999 Rams completing that turnaround as champions. Cincinnati lost the Super Bowl following four-win seasons in 1988 and 2021, while San Francisco fell short in 2019.

STAFFORD'S TOUGH LUCK

The numbers Matthew Stafford produced in his last two trips to Seattle against

the league's top scoring defense were staggering: 861 yards passing, six TD passes and no turnovers.

The results weren't so good for the Los Angeles Rams as special teams blunders and shoddy defense led to two losses in those game, including a 31-27 defeat in the NFC title game.

Stafford threw for 374 yards and three TDs on Sunday and became the only quarterback ever to lose a playoff game when throwing for at least 350 yards and three TDs with no turnovers.

Stafford's 961 yards passing in three games against the Seahawks — he had 130 in a Week 11 win — are the most ever in a season for a quarterback against one opponent without an interception, topping Daunte Culpepper's 932 against Green Bay in three games during the 2004 season.

NIGHT

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will join the "Basketball Night in America" studio team of host Maria Taylor and analysts Carmelo Anthony, Vince Carter and Tracy McGrady — all Basketball Hall of Famers — for pregame commentary.

"I'm really excited to be part of the Basketball Night in America crew this season," Clark said in a statement released by NBC. "Carmelo, Vince, and Tracy are legends of the game and Maria is a true professional. It will be really fun to join them a few times this season."

Clark's resume is stellar: She is a two-time WNBA All-Star and was an All-WNBA first-team pick in 2024 on her way to winning rookie of the year after being the league's No. 1 draft selection that season. At Iowa, Clark became the all-time leading scorer in NCAA Division I history with 3,951 points and was the AP's college player of the year twice — as well as the AP's female athlete of the year in 2024.

Flood said he's convinced Clark can handle this new

role.

"She's had cameras pointed at her for years, and she's certainly always put on a show with a basketball in her hand. And after a game ends, she's always a great interview," Flood said. "She's always so thoughtful in everything she says. And to have the ability to do that on this platform, with this team, it's going to be a lot of fun to listen to it. That's the beauty of who she is."

Clark has dabbled in sports broadcasting before, going viral once for attempting to do some play-by-play while watching the Philadelphia Phillies, not knowing Fever teammate Lexie Hull was secretly recording her.

The Phillies gave Clark rave reviews and even invited her to come try it for real. And now, NBC is giving her that opportunity as well.

"She's going to be in a basketball arena, like she always is, and in her comfort zone — which is on the court talking about the sport she loves and the sport that she shines in," Flood said. "So, what better place for her to debut than in Madison Square Garden with this great team of

talent around her? We're confident she'll thrive, because a basketball court is her second home."

Clark was limited to 13 games because of injury last season with the Fever, who made it to the WNBA semifinals and fell to the eventual champion Las Vegas Aces. She returned to the court in December, taking part in a camp with USA Basketball's senior women's national team.

When she'll play a real game again remains unclear. The WNBA and its players remain in a labor dispute that could threaten the 2026 season. Clark has made her thoughts clear, saying last month that these talks are "the biggest moment" for the WNBA and that "there has to be compromise on both sides" to strike the right deal.

It's unknown if she will address labor matters Sunday. But Flood dropped one tease about what might be coming during Clark's debut appearance.

"We're hoping to have Caitlin with a basketball in her hand," Flood said.

LEGAL NOTICE



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS



Independent Auditor's Report

The Honorable Jack Whitfield, Hopkins County Judge/Executive

The Honorable Matt Sanderson, Hopkins County Sheriff

Members of the Hopkins County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Hopkins County, Kentucky, for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Hopkins County Sheriff for the year ended December 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws 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 financial position of the Hopkins County Sheriff, as of December 31, 2024, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

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* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* 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 Hopkins County Sheriff 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.

Basics 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 Hopkins County Sheriff on the basis of the 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 this 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 Hopkins 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 absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAS 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 controls. 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 GAS and GAS, 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 Hopkins 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 Hopkins 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 audit findings, and certain internal control-related matters that we have identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2025, on our consideration of the Hopkins County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Hopkins 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:

2024-001 The Hopkins County Sheriff Failed To Submit An Annual Settlement To The Fiscal Court As Required By Statute

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts

Frankfort, KY

September 29, 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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