

EPA rolls back emissions standards

Critics say negative health impacts will result

Dinah Voyles Pulver
USA TODAY

The Trump administration will roll back regulations aimed at reducing greenhouse gas emissions at the nation's fossil fuel-fired power plants, the Environmental Protection Agency said Sept. 14.

Limits placed on coal- and gas-fired power plants by former President Joe Biden's administration, as well as on emissions of mercury and other air pollutants, will be repealed, an intention the agency first announced more than a year ago.

The EPA said that it will rescind every remaining greenhouse gas standard for the power sector, a move it estimates will save \$310 billion.

The decision was announced on the first day of a three-day meeting in Houston, where a group of G20 leaders discussed energy abundance.

A flood of critical responses from advocacy groups quickly emerged saying the decision will drive up illnesses, deaths and long-term health care costs among the nation's residents.

Utility groups, however, favored the measure, saying it will support the reliability of the utility grid.

As part of its G20 priorities, the United States has vowed to "reduce unnecessary regulatory burdens and unlock economic growth," and to advance an agenda that "prioritizes energy independence."

Rolling back the emission limits on the power plants was among the first priorities listed when EPA Administrator Lee Zeldin announced in March 2025 that the department would take 31 "historic" deregulation actions. The administration has worked to roll back directives and rules that it says limit energy production.

President Donald Trump and Cabinet officials have downplayed climate change, calling it a "con job" and a "green scam."

However, federal and international experts have warned that emissions re-



The Biden-era power plant emissions rule was expected to accelerate the retirement of coal plants in the United States. JON CHERRY/GETTY IMAGES FILE



EPA Administrator Lee Zeldin, left, and Interior Secretary Doug Burgum have been key players in the effort to roll back emissions regulations. RONALDO SCHEMIDT/AFP VIA GETTY IMAGES

ductions are critical to prevent further increases in global temperatures. Each of the past 10 years has been among the 10 warmest on record globally. The meteorological summer that just concluded in the United States was the warmest in 132 years of records, according to the National Oceanic and Atmospheric Administration.

The United States ranks second in the world for annual greenhouse gas emissions, behind only China, according to the EPA and Our World in Data. The combustion of fossil fuels to generate electricity was the nation's second-largest source of carbon dioxide emis-

sions in 2022, according to the Department of Energy's Energy Information Administration. The largest source of carbon dioxide emissions is transportation of goods and people.

The electric power sector emitted 1,485 million metric tons of carbon dioxide in 2025, including emissions from burning coal and natural gas, a fuel mixture with methane as its primary component, according to preliminary figures from the Energy Information Administration.

The Biden-era rules had been estimated to reduce greenhouse gas emissions by 1 billion metric tons by 2047, Reuters reported.

Cabinet officials on Sept. 14 lauded the move to roll back regulations. Interior Secretary Doug Burgum said in a statement that the Trump administration "is saving Americans hundreds of millions of dollars through common sense energy solutions" and putting an end to the Biden administration's "Green New Scam policies."

Zeldin said the administration is "proving that we can protect human health and the environment while growing our economy and getting important projects built."

The Edison Electric Institute, which represents all U.S. investor-owned elec-

tric companies, welcomed the repeal of the carbon capture and storage-based standards.

"We strongly believe that regulatory certainty is helpful as we plan for long-term investments that support grid reliability," said Rachael Marsh, chief legal officer for the institute. "We will continue partnering with EPA on a durable and achievable regulatory framework that is cost effective for customers and supports the investments needed to meet growing electricity demand."

But a number of environmental and health organizations disputed that assertion in statements.

The actions "are making Americans sicker at the same time they have increased health care costs and paved the way for massive profits for their oil and gas donors," the Climate Power advocacy group said. "On top of that, [Trump's] effort to prop up dirty, expensive coal power could actually raise energy costs at a time when American families are already struggling to keep the lights on."

The power plant emissions rule was one of the main regulations accelerating the retirement of coal plants in the United States, important for reducing carbon dioxide emissions and other types of pollutants, said Zealan Hoover, a senior adviser to former EPA Administrator Michael Regan during the Biden administration.

The new decision will "completely end EPA's regulation of climate pollutants from the power sector," Hoover said, and rolling back the rule will result in "significant increases in negative health impacts."

Dominique Browning, director and founder of Moms Clean Air Force, said the rollback is "yet another direct attack on our ability to keep children safe from increasingly dangerous extreme weather."

"There's overwhelming scientific consensus that greenhouse gas pollution from human activity is driving climate change, that our critical window of time to act is shrinking, and our families and communities are feeling the impacts of an ever-hotter climate every single day," Browning said in a news release.

Contributing: Reuters

U.N.: Hundreds of bodies unearthed in Gaza so far

Olivia Le Poidevin
REUTERS

GENEVA – The recovery of hundreds of bodies from the rubble of buildings destroyed by Israeli strikes in Gaza during the war that began nearly three years ago has raised fresh concerns about possible war crimes, the U.N. human rights chief said on Sept. 16.

Volker Turk said the remains of what appeared to be entire families were being unearthed from sites destroyed during Israeli attacks.

"It is heartbreaking that the loved ones of those missing for so long are only now having their worst fears confirmed," he said in a statement.

He said the discoveries revived concerns raised in a 2024 U.N. report that found Israeli strikes on residential buildings and other civilian sites during the early weeks of the war may have violated international humanitarian law.

The Israeli Prime Minister's office and Foreign Ministry did not immediately respond to a request for comment. Israel has repeatedly rejected allegations that it deliberately targets civilians and says it acted in accordance with international law while fighting Hamas militants in Gaza.

Israel's assault on Gaza – launched after Hamas' deadly raid into Israel in October 2023 – has generated around 61 million tons of wreckage and debris that could take seven years to clear, according to the United Nations.

A U.S.-brokered ceasefire brought an end to full-scale fighting in October 2025, but has failed to halt regular Israeli strikes.

The Palestinian Civil Defence says more than 630 bodies and human remains have been recovered from beneath destroyed buildings across Gaza since November 2025.

Palestinian authorities estimate more than 8,000 people remain buried in the wreckage.

Turk said he feared the remains recovered so far could be "only the tip of the iceberg," noting that large parts of Gaza had been flattened by Israeli



The recovery of bodies buried beneath the rubble in Gaza has revived concerns that Israeli strikes may have violated international law. MAHMOUD ISSA/REUTERS FILE

bombing or later demolition and clearance operations.

He also accused Israel of continuing to level some areas of Gaza where its forces remain deployed, saying bulldozers were operating "with no respect for the dead under the rubble."

Ajith Sunghay, head of the U.N. rights office for the Occupied Palestinian Territory, said that Israeli restrictions on items like DNA kits and excavators were impeding recovery and identification efforts.

"The collective impact of Israel's conduct is making any systematic, large-scale search, recovery, and identification work nearly impossible," he told a Geneva press briefing. Sometimes, Palestinian teams were having to dig through rubble with their bare hands, he added.

Israeli authorities did not immediately respond to the U.N. allegations on supply restrictions. Israel's COGAT military agency, which controls access to Gaza, has previously justified long-held restrictions on items it said could be used for a "terrorist build-up."

The 2023 Hamas-led attacks killed 1,200 people in Israel while another 251 were taken hostage, according to Israeli tallies.

More than 73,000 Palestinians have been killed in Israel's war, according to Gaza health authorities.

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable Brad Schneider, Henderson County Judge/Executive
The Honorable Charles Stauffer, Henderson County Sheriff
Members of the Henderson County Fiscal Court



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Henderson County Sheriff's Settlement - 2024 Taxes for the period September 1, 2024 through August 31, 2025 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Henderson 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, 2024 through August 31, 2025 of the Henderson 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 Henderson County Sheriff, for the period September 1, 2024 through August 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 Henderson 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 Henderson 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 Henderson 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:

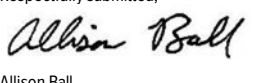
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, 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 Henderson 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 Henderson 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 June 18, 2026, on our consideration of the Henderson 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 Henderson County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

June 18, 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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