KSP arrests juvenile for Possession of Child Sexual Abuse Material

STAFF REPORTS

Kentucky State Police (KSP) Post 15 Troopers and Detectives have arrested a 17-year-old juvenile following an investigation into allegations of possession of child sexual abuse material.

In August 2026, KSP Post 15 received a report of a 17-year-old juvenile in possession of child sexual abuse material. Detective Zach Scott responded to a residence on Birdie Ave in Campbellsville and launched an investigation.

On October 23, 2026, the investigation was presented to the Taylor County Grand Jury, which returned an indictment on the 17-year-old juvenile, charging him with 6 counts of Use of a Minor Under 16 in a Sexual Performance and 6 counts of Possession or Viewing Matter Portraying a Sexual Performance by a Minor Over 12 but Under 18 Years of Age.

That same evening, Master Trooper Nick Davis served the indictment on the juvenile. The juvenile was subsequently arrested, lodged at the Adair Youth Development Center, and is being held on a $250,000 bond.

The investigation remains ongoing and is being led by Detective Scott, with assistance from the Federal Bureau of Investigation.

City Council holds special called meetings

CLEVIS JEFFRIES
STAFF WRITER

During the Monday, October 26 special called meeting of the Greensburg City Council, the Council discussed policy updates regarding Greensburg Police Department personnel.

In other recent special called meetings, the Greensburg City Council considered several items of business, including an audit report from Drew Ulmer, Baldwin CPAs, Lexington, regarding the City of Greensburg for fiscal year 2024-2025.

Council members also approved purchasing five MSA's (breathing apparatus) to replace outdated equipment from Fire Department Service & Supply Company (FDSAS), Jeffersontown, for the city's fire department.

"Greensburg is ensuring our fire department has the equipment they need and that our personnel policy matches our goals as a governing body," said Mayor John Shuffett. "I asked Councilman Jerry Cowherd to preside over a meeting recently, and he graciously agreed. I'd like to thank him and acknowledge his expertise."

Bills

From page 1A

According to City Clerk, Kim Darnell, 1,195 bills were mailed to those who own property in the city. The anticipated amount of revenue from those bills is approximately $264,000.

Bills may be paid at City Hall on West Court Street, Monday-Friday, 8:00 a.m. to 4:00 p.m. CT. People may choose to pay by personal check or by cash. If mailing in a check, Darnell said that in order for people to get a receipt, a self-addressed stamped envelope must be included.

Fiscal

From page 1A

(3) To authorize Judge Frank, County Finance Officer Anne Beard, and County Treasurer Sharon Abell to sign signature card for Certificate of Deposit pertaining to the Exie Solar Project

(4) The Green County Industrial Development Authority Budget for 2027 amounting to $22,500

(5) A request for Opioid Settlement Funds from Pierce Community Ministries amounting to $10,000

(6) The First Reading of Budget Amendment No. 27003 with total amended revenues and appropriations of $1,808,324.48

In addition, John Phelps, Jr., of Electrical Utility Disaster Specialists Consulting (EUDS), Glasgow spoke to Fiscal Court about Disaster Recovery Services and the Court agreed to advertise for bids concerning disaster relief.

Correction

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According to Anne Matney, the gun that was sold at the recent Exie VFD auction was actually donated by Robert Ennis, who had bought a raffle ticket for the gun and had kept it in the original box since the first auction in 1998 when he won the raffle. His donation is appreciated.

Deadline for news and advertising

The deadline for all issues, is 2 pm CT Friday

Greensburg
Record-Herald

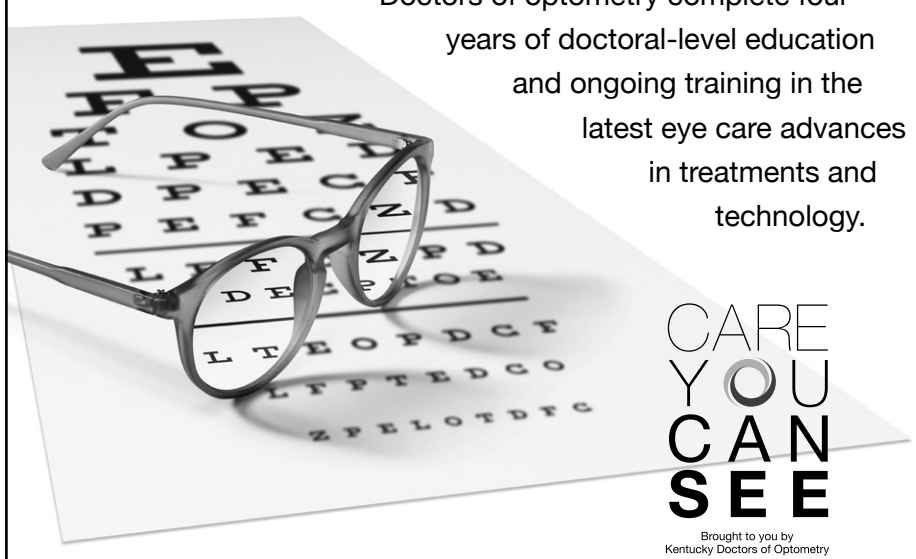
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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable John Frank, Green County Judge/Executive
The Honorable Robby Beard, Green County Sheriff
Members of the Green County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Green 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 Green 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 Green 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 Green 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 Green 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 Green 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 Green 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 Green 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 Green 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 September 2, 2026, on our consideration of the Green 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 Green 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 Green County Sheriff Lacks Segregation Of Duties Over Receipts And Disbursements

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

September 2, 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.

209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817

TELEPHONE 502.564.5841
FACSIMILE 502.564.2912
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