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 David Johnston, Ohio County Judge/Executive
The Honorable Adam Wright, Ohio County Sheriff
Members of the Ohio County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Ohio 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 Ohio 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 Ohio 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 Ohio 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 Ohio 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 Ohio 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 Ohio 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 Ohio 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 Ohio 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 August 13, 2026, on our consideration of the Ohio 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 Ohio County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

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Auditor of Public Accounts
Frankfort, Ky

August 13, 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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Reserve, a deployment in support of Operations Desert Shield and Desert Storm, leadership at the highest levels of the enlisted ranks, and a distinguished record of service recognized with the Legion of Merit.

Renfrow's final assignment was with the 2nd Brigade, 104th Division, where he served as Operations Sergeant Major.

His military career spanned an era of tremendous change for the United States Army. From the Cold War years through Operations Desert Shield and Desert Storm and into the modern Army Reserve, Renfrow witnessed firsthand how the Army evolved while its fundamental mission remained the same: being ready to serve the nation.

One of the defining chapters of his career came during his service with C Company, 326th Engineer Battalion, during Operations Desert Shield and Desert Storm.

The experience of serving during the Gulf War became an important part of Renfrow's military story and contributed to the experiences that would shape him as a soldier and leader.

Over the years, Renfrow progressed through the ranks, assuming greater responsibilities and becoming a leader responsible not only for accomplishing the Army's mission but also for developing and taking care of the soldiers entrusted to him.

For Renfrow, the people have always been one of the most important parts of military

service.

The Army is often described in terms of missions, equipment and accomplishments, but those who have served understand that the memories that last the longest are often of the people encountered along the way — the soldiers who served beside them, the leaders who mentored them and the men and women they had the privilege of leading.

After four decades in uniform, Renfrow leaves behind generations of soldiers whose lives and careers have been influenced by his leadership.

A Career Recognized

The culmination of Renfrow's military career was marked by the award of the Legion of Merit, one of the United States military's distinguished awards for exceptionally meritorious conduct and service.

Receiving the Legion of Merit as he concluded 40 years of military service provided fitting recognition of a career that began with a simple decision in 1986: to serve his country.

But behind every successful military career is a family that serves as well.

Throughout Renfrow's four decades in uniform, his family was an important part of his journey.

He credits his parents, Tony and Belinda Renfrow, with helping shape the person he became. His wife, Deanna Renfrow, stood beside him throughout the demands and sacrifices of military life, while his children, Justin and Desirae, grew up watching their father dedicate a significant portion of his life to serving his country.

Military service requires sacrifices that extend far beyond the soldier wearing the uniform. Training, deployments, long hours and the demands of leadership affect the entire family.

For Renfrow, retirement marked not only the end of his military career but also the beginning of a new chapter for his family.

40 Years. One Commitment.

On October 29, 2026, Renfrow officially retired after four decades of military service.

The date carried special significance.

Forty years earlier, on October 29, 1986, he began his military career. On that same date four decades later, he turned the page on one of the longest and most meaningful chapters of his life.

From soldier to

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Sleep in Heavenly Peace Seeks Volunteers to Help Provide Beds for Ohio County Children

The Ohio County chapter of Sleep in Heavenly Peace (SHP) is seeking volunteers to help build and deliver beds to local children in need.

The nonprofit organization operates under the motto, "No Kid Sleeps on the Floor in Our Town," with volunteers building, assembling and delivering beds to children who do not have a safe, comfortable place to sleep.

The organization believes having a bed is essential to a child's physical, emotional and mental well-being.

Individuals and groups are encouraged to volunteer, with organizers noting that even one bed-building event can make a difference for local families.

Families in Ohio County who need a bed for a child can apply online at SHPBeds.org by selecting the KY-OHIO CO chapter.

For more information about volunteering or requesting a bed, contact chapter president Angel Sharp Howard at 270-993-6643 or 844-432-2337, ext. 5600, or email KY-OhioCo@shpbeds.org.

Additional information is available on Facebook at @SHPOhioCo.



11/5/26 **Super** Crossword

Answers

N	B	A	T	V	■	R	A	S	P	Y	■	A	K	I	N	■	O	D	O	R
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