CONTEST

Continued from page 3A

sponsors from the four schools also help guide the students.

Williams praised the students for their commitment to volunteering and serving their community, and thanked the board for its continued support of the program.

"This is a great group of kids, and I couldn't do it without the support of Mrs. Griebel our superintendent," said Williams. "We love it. I just really appreciate the support with the youth leadership council."

The board also received its annual data security and privacy briefing from Mike Burns, Chief Information Officer for Laurel County Schools.

Burns said protecting student and staff information remains a priority as cyber threats continue to evolve.

"It's getting to be a dangerous world in the cyber community. So, we've got to stay on top of things," Burns said.

Burns identified human error as one of the district's primary cybersecurity risks — including accidental information sharing, compromised passwords, lost devices, phishing emails and text-message scams. "The highest risk that we're still confronted with on a regular basis is the poor password hygiene," he said.

Burns stated that the district had not experienced any known serious cyberattacks or ransomware incidents during the past year. He also told the board that the district plans to work with a cybersecurity professional to conduct simulated phishing tests to help determine whether employees can identify potentially dangerous emails.

At the end of the meeting, board members entered into executive session for the purpose of a student discipline hearing. No formal action was taken.

SCOTT

Continued from page 12A

"[Most people] don't recognize the fact that I'm not intellectually handicapped. They just see that I have a physical disability and make assumptions," he said. "[My professors] never saw my disability. They only saw my potential as a writer."

For Smith, that perspective is exactly what defines Scott's impact.

"He told me his whole life he wanted to be seen as more than a disabled person, and that he found that here," she said. "That might be the highest compliment we could receive."

As he prepared to leave UK, Scott was already looking ahead. A lifelong motorsports fan, he is pursuing a career in motorsports journalism, combining his editorial skills with a personal passion.

"I've always been involved in cars and motorsports," he said. "Everyone in my family is major racing fans."

After graduation, Scott continues to refine his craft by writing for Backroads of Appalachia, a nonprofit organization that brings motorsports tourism to small towns.

"With my job at Backroads, it'll be the closest thing I can do to be involved in racing and be an efficient asset," he said.

His journey, he says, is not defined by disability, but by determination — a message he hopes others will carry with them.

"People with disabilities are just as capable as those without," Scott said. "A disability doesn't define who a person is. They can do anything if they set their minds towards it."

For current and future students — and especially for those who have been told their goals are out of reach — Scott offers simple advice.

"Do what you want, even if people tell you can't. You are the only person who can make your dreams come true."

As Scott crossed the commencement stage last spring, he left UK not only with a degree but with a body of work, a professional direction and a community that helped him realize what was possible.

WEEK

Continued from page 11A

17-23 as Constitution Week in Laurel County," said Stacie Shepherd, Regent for the local DAR Chapter.

Griebel and school officials joined with the DAR on Thursday, Sept. 10 at Wyan-Pine Grove Elementary for the public school district's proclamation signing. London Mayor Tracie Handley declared "Constitution Week" with a proclamation signing on Friday, Sept. 11, with Westerfield signing the proclamation on Tuesday, Sept. 15.

The John and Mary Jackson Chapter of DAR will host a display at the Laurel County Public Library on Thursday, Sept. 17 that will provide information about the historic event and information about the U.S. Constitution.

The U.S. Constitution was signed on Sept. 17, 1787. The tradition honoring this monumental celebration was marked by the ringing of bells in Philadelphia to mark the end of the Constitutional Convention.

Bells Across America continues that tradition by ringing bells on Constitution Day, an event that was revived by the DAR in 1955.

The public is encouraged to bring a bell and participate in this monumental celebration of the freedoms and opportunities provided through the U.S. Constitution.

Super Crossword

Answers

G	O	T	A	S	E	C		L	A	I	D		S	T	P		S	A	U	L
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S	E	T	S		S	E	R		A	R	M	S		A	R	M	E	N	I	A

COMMONWEALTH OF KENTUCKY

UNITED WE STAND DIVIDED WE FALL

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 Westerfield, Laurel County Judge/Executive
The Honorable John Root, Laurel County Sheriff
Members of the Laurel County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Laurel 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 Laurel 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 Laurel 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 Laurel 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 Laurel 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 Laurel 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 Laurel 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 Laurel 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 Laurel 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 1, 2026, on our consideration of the Laurel 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 Laurel County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

June 1, 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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