

Courthouse News...

From Page B3

Myra Leah-Ann White, 30, failure to wear seat belt — pleaded guilty, fined \$25.

David Wilder, 64, operating a motor vehicle under the influence of alcohol (first offense), expired or no Kentucky registration receipt, failure to produce insurance card, failure of owner to maintain required insurance/security (first offense), operating a vehicle on suspended/revoked operator's license — first charge, amended to operating a motor vehicle under the influence of alcohol (third offense), pleaded guilty, fined \$1,058, operator's license suspended 24 months and sentenced to driving school (must attend and complete before getting license back); other charges, dismissed on plea.

Ashley Nicole Ball, 36, expired or no registration plate, expired or no Kentucky registration receipt — dismissal by motion of prosecutor.

Dezzie May Cornett, 44, failure to wear seat belt — pleaded guilty, fined \$25.

Shannon Craig, 54, speeding (12 miles per hour over the limit) — dismissed on repair.

Lonnie Chadd Dodson, 29, speeding (five miles per hour over the limit) — dismissed on warning.

Breana Nicole Eldridge, speeding (15 miles per hour over the limit) — pleaded guilty, fined \$163.

Jo Ann Ferrell, 58, speeding (five miles per hour over the limit) — dismissed.

Anthony Gagliardi, 45, failure of owner to maintain required insurance/security (first offense), failure to register transfer of a motor vehicle — pleaded guilty, fined \$633 (\$450 suspended) and sentenced to 30 days in jail (probated 24 months). No new violations/arrests.

Tripp Roger Wayne Hensley, 18, speeding (16 miles per hour over the limit) — dismissal by motion of prosecutor.

Jeffery D. Howard, 58, of Pathfork, 33 counts of second-degree cruelty to animals — pleaded not guilty, jury trial scheduled March 2, 2027.

Violet Sherry Lewis, 32, failure to use child restraint device in a vehicle, failure to wear seat belt — dismissal by motion of prosecutor.

Charles D. McAllister, 59, expired or no registration plate, expired or no Kentucky registration receipt, failure to produce insurance card, license plate not illuminated — dismissal by motion of prosecutor.

Michael Wayne Sexton, 54, speeding (26 or more miles per hour over the limit) — amended to speeding (10 miles per hour over the limit), pleaded guilty, fined \$158.

Brian Simpkins, 36, of Nolansburg, failure to use child restraint device in a vehicle, license to be in possession, failure to produce insurance card, expired or no Kentucky registration receipt — dismissal by motion of prosecutor.

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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 Dan Mosley, Harlan County Judge/Executive
The Honorable Chris Brewer, Harlan County Sheriff
Members of the Harlan County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Harlan 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 Harlan 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 Harlan 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 Harlan 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 Harlan 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 Harlan 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 Harlan 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 Harlan 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 Harlan 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 May 5, 2026, on our consideration of the Harlan 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 Harlan County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,
Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, Ky