

Dial Graduates from Academy



▲ PHOTO | MUNFORDVILLE POLICE DEPARTMENT FACEBOOK
Officer Justin Dial, second from left, recently graduated from the Kentucky DOCJT basic training academy in Richmond. From Left: Officer Highbaugh, Officer Dial, Chief Riggs, and Officer Thompson.

Special to the News-Herald

On August 7, Gov. Andy Beshear announced that 33 law enforcement officers from agencies across the commonwealth have graduated from the Kentucky Department of Criminal Justice Training's (DOCJT) basic training academy in Richmond. These law enforcement officers now return home to serve, protect and create a safer New Kentucky Home.

“Our law enforcement are among the most dedicated public servants, and today you join the ranks of heroes who serve our commonwealth each day,” Gov. Beshear said. “Britainy and I pray that you have a safe, fulfilling career, and we thank you for putting yourself first in the pursuit of a safer Kentucky.”

DOCJT is committed to providing officers with best practices, the latest technology training and legal information to protect the diverse communities they serve. The graduates of Class 560 received more than 800 hours of recruit-level instruction over 20 weeks. Major training areas included patrol procedures, physical training, vehicle operations, defensive tactics, criminal law, traffic and DUI, firearms, criminal investigations, cultural awareness, bias-related crimes and tactical responses to crisis situations.

Since December 2019, the Beshear-Coleman administration has graduated 2,113 officers from the basic training academy. Today’s 33 graduating law enforcement officers will begin working with the 8,000 other officers of the commonwealth to create a commonwealth that is safer for all Kentuckians.

“Over the last 20 weeks you have listened earnestly to the training and guidance from your class coordinator and instructors here at DOCJT in preparation for the great task ahead of you,” said DOCJT Commissioner Mike Bosse. “I urge you to carry their instruction with you and commit these skills to heart.”

The Beshear-Coleman administration is proud to welcome the 33 new law enforcement officers into the partnership of public safety. Along with all those currently serving in law enforcement, graduates will play key roles in the ongoing effort to make each of Kentucky’s communities safer.

Class 560 graduates and their agencies include Justin Dial with the Munfordville Police Department.

DOCJT provides basic training for city and county police officers, sheriffs’ deputies, university police and airport police throughout the state, only excluding the Louisville Metro Police Department, Lexington

Police Department, Bowling Green Police Department, Owensboro Police Department and Kentucky State Police, each of which have independent academies.

•VIOLENCE *Continued from page four*

attending a Caverna sports outing at the Kentucky State Police Trooper Island on July 29, 2024.

To date, I have found that there was indeed an incident with a student calling KSP while at Trooper Island, and units were dispatched. They made the Caverna team leave very late that night with no warning.

In speaking with Coach Trevent Hayes, he acknowledged having an issue on this night at the camp.

He described it as a student making crank calls and being out of control, adding that he was no longer on the team.

However, he was not

aware of any incidents in which a student may have been hurt. He said he was with his team at all times except when in the shower, “We don’t go in showers with the players.”

The now-retired KSP Trooper in charge of Trooper Island at that time, Jonathan Bivens, confirmed getting calls from the post saying 911 calls were coming in from the island. He spoke with the coach and was assured it would be handled.

After the second 911 call came in, his supervisor said, “Get them off the grounds,” and “we did”.

I spoke with the legal guardian of the young

man who was allegedly assaulted at Trooper Island. She spoke with him and confirmed the pencil incident did happen, but he had never spoken of it out of fear.

I realize these allegations are very serious and printing in this manner could possibly place innocent people under scrutiny, but I sincerely believe we should never allow the most vulnerable among us to be abused.

It is our hope that exposing these potential longstanding issues will help bring about true resolve and protection of our children inside the school systems.



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 Joe Choate, Hart County Judge/Executive
The Honorable Jeff Wilson, Hart County Sheriff
Members of the Hart County Fiscal Court

Report on the Audit of the Financial Statement Opinions

We have audited the accompanying Hart County Sheriff’s Settlement - 2023 Taxes for the period September 1, 2023 through August 31, 2024 - Regulatory Basis, and the related notes to the financial statement, which collectively comprise the Hart 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, 2023 through August 31, 2024 of the Hart 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 Hart County Sheriff, for the period September 1, 2023 through August 31, 2024.

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 Hart 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 Hart 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 Hart 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 Hart 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 Hart 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, 2025, on our consideration of the Hart 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 Hart County Sheriff’s internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, Ky

June 18, 2025

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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•MEMORIES

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doesn’t always need to be built out of big moments. Sometimes it’s meant to be simple. A little dirt, a warm summer afternoon, and enough time for imagination to stretch its legs.

By the end, we were both covered in dirt, smiling ear to ear. And I realized...these are the things that stick. Not the big trips, not the store-bought toys, but an afternoon spent with a sunset view and mud under our nails. That’s the moments that I remember from my childhood, and I hope Luke will always

remember those types of moments, too.

What about you? What’s that one thing from your childhood yo wish you could do again? I hope just thinking about it brings you lots of smiles and precious memories. And who knows...maybe you’ll pass it along to your children or grandchildren, so they can have a piece of that same magic, too.

Until next time: May your feet get dirty, may your heart stay kind, and may the backroads always lead you home.