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> > 4.23.2025



#### AUDITOR OF PUBLIC ACCOUNTS Independent Auditor's Report

when

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from

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 - 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 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 Interment Statements.

Unmodified Opunon on Regulatory hasis 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 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 propert the financial teatment does not present fairly in accordance with accounting principles

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, 2023 through August 31, 2024. Basis for Opinions

September 1, 2025 intrough Augus 1, 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 Settements*. 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 principles as for adverse Opinion on U.S. Generally Accepted Accounting Principles accounting principles of a permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervavie. **Responsibilities of Management for the Financial Statement** 

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 more

accounting into bought taws. Management is also responsive to 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 that may raise substantial doubt shortly thereafter.
Auditor's Responsibilities for the Audit of the Financial Statement 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 frau 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.
Exercise professional judgment and maintain professional skepticism throughout the audit.
Exercise professional judgment and maintain professional skepticism throughout the audit.
Obtain an understanding of internal control relevant to the audit in order to 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 fi

the audit, significant indings, 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 February 12, 2025, 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 Computer Validities Scene durbe in considering the Laurel County Fibriff's internal control our financial reporting or and compliance. Government Auditing Standards in considering the Laurel County Sheriff's internal control over financial reporting and compliance. Respectfully submitted,

allian Ball Allison Ball Auditor of Public Accounts Frankfort, Ky

February 12, 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 <u>auditor.ky.gov</u> or upon request by calling 1-800-247-9126.

TELEPHONE 502.564.5841 Facsimile 502.564.2912 AUDITOR, KY, GOV 209 St. Clair Street Frankfort, KY 40601-1817 AN EQUAL OPPORTUNITY EMPLOYER M/F/D ÷ E



at 414 O Johnson Rd. London, KY 40744 (606) 312-3557 Notice of sale 2012 Lincoln 5LDJJ3H50CEL07607

Will be sold by Kevin L Melton Used Cars

2012 Lincoln 5LDJJ3H50CEL07607 Owner - JACO LIMOUSINES Lien Holder- Cumberland Valley

2018 Dodge 1C4RDHAG1JC315525

**Owner - JACO LIMOUSINES** 

Lien Holder- Santander Bank

Will be sold by Kevin L Melton Used Cars at 414 O Johnson Rd. London, KY 40744 (606) 312-3557

#### Laurel County Board of Education will be accepting bids until 2:00 pm, May 8th, 2025 for Banking Services

The Laurel County Board of Education will be accepting bids until 2:00 pm., May 8th, 2025 for Banking Services. Copies of bids can be picked up at Central Office, 718 North Main Street, London,

KY weekdays 8:00am-4:00pm. Bids will be awarded at 5:00pm, Monday, May 12, 2025. The board reserves the right to reject any or all bids.

#### Notice of Final Settlement

Gladys Robinson, 984 Barnett Rd, London, KY 40744, Administratrix of the estate of Wayne Robinson, deceased, filed a final settlement with the Laurel District Court on 02/27/2025.

Carl Cheek, 90 Pine Top Rd, London, KY 40741, Administrator of the estate of Nadine Cheek deceased filed a final settlement with the Laurel District Court on 02/27/2025.

#### Laurel County Board of Educatoin is now accepting proposals for Auditor for the financial accounts of the board for 2025-2026

The Laurel County Board of Education is now accepting proposals for the following AUDITOR FOR THE FINANCIAL item: ACCOUNTS OF THE BOARD for the 2025-2026 school year. Contact Jimmy Hall, Finance Director, for a request for

proposal packet at (606) 862-4600. All proposals must be received by 2:00 p.m. on May 8, 2025. All proposals must be either hand delivered or mailed to the Laurel County Board of Education at 718 North Main Street, London, KY 40741.

#### Notice is hereby given that Don Franklin Auto Properties, LLC has filed an appliation to construct fill to grade property

Auto Properties, LLC, 650 S. HWY 27, Suite 5 #312, Somerset, KY 42501, has filed an application with the Energy and Environment Cabinet to construct fill to grade property for future development. The property is located inside the city limits of London, KY northeast of the

Notice is hereby given that Don Franklin intersection of US 25 and KY HWY 192 on the waters of Whitley Branch. Any comments or objections can be submitted via email to: DOWFloodplain@ky.gov Kentucky Division of Water, Floodplain Management Section, 300 Sower Blvd. Frankfort, KY 40601. Call 502-564-3410 with questions.

Please contact Vicki Jones or Adam

Hooker at 606-843-7373 with questions

Letters of interest must be received no

later than 2:00 p.m. on Monday, May 5,

Letters received after this date will not be

related to the proposed project.

#### East Bernstadt Ind. Board of Education will receive letters of interest from qualified Architect/Engineer firms for design services East Bernstadt, KY 40729

The East Bernstadt Ind. Board of Education will receive Letters of Interest from qualified Architect/Engineer firms for design services for construction at East Bernstadt Elementary School.

Interested and qualified firms can submit a one-page Letter of Interest to:

Vicki Jones, Superintendent East Bernstadt Ind. Board of Education PO Box 128

#### Notice of Appointment of Probate

Glenda Elizabeth Hopper 213 College the said estate should promptly submit

2025.

accepted.



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St. Barbourville, KY 40906, was appointed Administratrix of the estate of Glenda Bowling Patton, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

Karen Sue Martin, 408 Sunny Brook Circle, London, KY 40744, was appointed Administratrix of the estate of William Darnell Martin, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

Lola Dean Creech, 284 Parker Rd, London, KY 40741, was appointed Executrix of the estate of Joe Roy Creech, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

Harold Bill Arnold, London, KY 40741, was appointed as Executor of said estate of Wanda Jo Young, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

Carol Haas, 111 Water Lily, 11514 Bid Canoe, Jasper, GA 30143, was appointed Executrix of the estate of Ruby Bowling, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

Paul R Feltner, 1680 Cold Hill Rd, London, KY 40741, was appointed Executor of the estate of Betty Lou Feltner, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

Martha Gail Barnard, 48 Chance Rd, London, KY 40741, was appointed Executrix of the estate of Alan Barnard, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

Taylor, Sherry 1849 Goodpaster KY 40505, and Lexington, Wav. Debbie Collinsworth, 162 Lynette Dr, Georgetown, KY 40324, were appointed Co-Administrators of the estate of Robert Lee Reeves, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

Gary Vandeventer, 526 Dan Gabbard Rd, London, KY 40741, was appointed as Administrator of said estate of Linda Vandeventer, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

Shawn Gannon, 114 Pennington Dr, East Bernstadt, KY 40729, was appointed Administrator of the estate of William Edward McCarroll, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

Lori Asher, 890 Paris Karr Rd, Keavy, KY 40737, was appointed Executrix of the estate of Jeff Douglas Jordan, deceased. Any person having claims for or against them in writing to the above.

Rhonda G Smith, 200 Bailey Rd, London, KY 40741, was appointed Executrix of the estate of Eula Mae Sloan, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

Alice Sizemore, represented By Kay Hensley, 360 Spring St., Set 2, London, Ky 40741, was appointed Executrix of the estate of Wayne Sizemore, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

Sherri Anderson, 6011 Tom Cat Trail, London, KY 40741, was appointed Executrix of the estate of Lena Day Engle, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

March 3, 2025, Beverly Lynn Hill Garcia, 2483 Keavy Rd. London, KY 40744, was appointed Administratrix of the estate of Amanda Kay Garcia, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

March 10, 2025, Teresa Louise Garland, 530 White Oak Road, London, KY 40741, was appointed Executrix of the estate of Ricky Lester Parman, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

March 31, 2025, Gary Davidson, 3012 Sublimity Springs Road, London, KY 40744 was appointed Executrix of the estate of Eva Davidson, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

March 17, 2025, Sandra L. McCracken, 230 Level Green Rd, Corbin, KY 40701, was appointed Executrix of the estate of Edward Lewis, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above

Micalal Riley, 261 East 80 Church Rd, London, KY 40741, was appointed Executrix of the estate of Jennie Lou Cheek, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

April 07, 2025, Kimberly Fugate, 1635 Old Way Road London, KY 40741, was appointed Executrix of the estate of David Fugate, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.

April 14, 2025, Wanda Deakins, 1244 Boone Trail Road, Richmond, KY 40475, was appointed Executrix of the estate of Velma Renee Nantz, deceased. Any person having claims for or against the said estate should promptly submit them in writing to the above.