

# Traffic stop in Knox County leads to arrests, discovery of stolen vehicle

BY MACEE SWAFFORD  
Staff Writer

GRAY — A routine traffic stop conducted by Kentucky State Police on Monday morning resulted in the arrest of two individuals and the discovery of a stolen vehicle — along with drugs, cash and a weapon.

According to a press

release from Trooper Shane Jacobs with Kentucky State Police Post 10, at approximately 11 a.m., Trooper Sammy Faris was patrolling US 25E in Knox County when he observed a Nissan Xterra traveling at 98 miles per hour with two occupants inside.

Trp. Faris initiated a traf-

fic stop in the Gray community. During the stop, further investigation revealed that the vehicle had been reported stolen out of Tennessee.

Authorities also discovered drugs, cash and a weapon inside the vehicle.

Both occupants, who were identified as being from Tennessee, were taken into

custody at the scene. They were transported to the Knox County Detention Center.

Makayla Renea Mills-Carter, 31, of Church Hill, Tenn., has been charged with first-degree fleeing or evading police (motor vehicle), recovery of stolen property (out of state auto), trafficking in marijuana (less than

8 ounces, first offense), possession of marijuana, reckless driving, speeding 26 mph or more over speed limit, no operators-moped license, operating a motor vehicle under the influence of alcohol/substance (first offense/aggravating circumstance) and failure to wear seat belts.

Joshua Steffy, 23, of Kingsport, Tenn., was charged with recovery of stolen property (out of state auto), public intoxication (controlled substance) and failure to wear seat belts.

Mills-Carter was scheduled to be arraigned in Knox District Court Thursday morning.

# State Auditor releases Whitley County sheriff, clerk fee account audits

BY MACEE SWAFFORD  
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FRANKFORT — The Office of the Auditor of Public Accounts has released the 2024 fee account audits for the Whitley County Sheriff's Office and the Whitley County Clerk's Office, outlining internal control findings for the sheriff's office while noting full compliance within the clerk's office.

According to the audit released by State Auditor Allison Ball, the Whitley

County Sheriff's Fee Account audit for Sheriff William Elliotte identified a lack of adequate segregation of duties within the office.

State law requires the auditor to conduct annual audits of each county sheriff, issuing two reports each year — one for the tax account and one for the fee account used to operate the office. Auditing standards require the financial statements to fairly present receipts, disbursements, and excess fees in

accordance with generally accepted accounting principles. While the sheriff's financial statement did not follow that format, the auditor reported it was fairly presented using the regulatory basis of accounting, an acceptable method used for all 120 sheriff audits statewide.

The audit found that the sheriff's bookkeeper was responsible for collecting payments, posting receipts, writing checks, posting disbursements, and preparing monthly

and quarterly reports. The auditor noted that insufficient separation of these duties could result in undetected misappropriation of assets or inaccurate financial reporting to outside agencies.

The sheriff's office cited limited staffing as the reason for the lack of segregation of duties. The auditor recommended separating accounting responsibilities where possible or implementing documented cross-checking procedures

if staffing limitations persist. The audit noted that no official response was provided by the sheriff's office.

In contrast, the 2024 Whitley County Clerk's Fee Account audit for Clerk Carolyn Willis reported no findings of noncompliance or material weaknesses in internal controls.

As with the sheriff's audit, the clerk's financial statement did not follow generally accepted

accounting principles but was found to be fairly presented under the regulatory basis of accounting. The auditor reported no issues involving internal control over financial reporting or its operation.


The county clerk's office is responsible for collecting certain taxes, issuing licenses, maintaining county records, and providing additional services, with funding derived from statutory fees collected through those duties.

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