

# Knox Central High School Students Build Skills, Serve Peers, and Shape Their Future Through PartnerCorps PRI



Photos Submitted  
Above, Sophi Deaton and Jayme Swafford will each receive a \$6,000 living allowance and a \$1,956 Segal AmeriCorps Education Award for their work tutoring 9th and 10th grade students. Above right is site coordinator Kathy Gray.

BY RIAN JOHNSON  
PRI, ASSOCIATE DIRECTOR OF CONTENT DEVELOPMENT

Two students at Knox Central High School have turned classroom time into community impact through the AmeriCorps PartnerCorps PRI program. From tutoring 9th and 10th grade math students to volunteering across their community, these student members are serving their peers—and preparing for life after graduation.

Students were selected through a rigorous process that included teacher recommendations, academic review, and interviews. Preference was given to first-generation college-bound seniors

and those interested in education careers. Each student received a \$6,000 living allowance and a \$1,956 Segal AmeriCorps Education Award to help with future educational expenses.

“PartnerCorps PRI has transformed these students into leaders,” said Kathy Gray, Knox Central site coordinator. “They’ve grown in confidence, taken on real responsibility, and seen the direct impact they can have—both in the classroom and in the community.”

Members receive pre-service training in confidentiality, tutoring strategies, and AmeriCorps expectations.



Throughout the year, they also participate in additional skill-building through platforms like America Learns and On3Learn. Each high school member is matched with an adult AmeriCorps mentor for ongoing support.

For student Sophi Deaton, the experience was a step toward her dream of becoming a teacher. “I’ve learned patience and communication, and I’ve seen how important it is to connect with students,” she said. Sophi is saving her living allowance for college and plans to use her Segal Award to pursue a degree in education.

Jayne Swafford described the program as “a blessing.” From tutoring classmates to helping a peer receive mental health support, she said the experience shaped her into a more confident leader and communicator. “I’ve grown in every way possible,” she said. “And I’ve loved it more than I expected.”

Knox Central PartnerCorps PRI is more than a tutoring initiative—it’s a launchpad for student success. Participants gain practical skills, boost their resumes, and learn the power of giving back.

For more information about AmeriCorps or the PartnerCorps PRI program, visit [americorps.gov](http://americorps.gov).

## Road Rage Incident Caught on Video Leads to Charges for Corbin Man

BY CHARLES MYRICK  
PUBLISHER

A Corbin man is facing charges after a road rage incident earlier this month on Master Street in Corbin, according to the Knox County Sheriff’s Office.

Deputy Mikey Ashurst stated in an arrest report that the accused, Ryan Gerber, was charged with menacing and second-degree wanton endangerment following the June 3 incident.

The report says the incident occurred on Master Street when the victim attempted to pass the alleged perpetrator’s vehicle. The alleged perpetrator allegedly cut off the victim and slammed on his brakes. In response, the victim sounded his vehicle’s horn.

According to the report, the alleged perpetrator then stopped his truck, got out and approached the victim’s vehicle in an aggressive manner, cursing and



Ryan Gerber

asking, “Is there a problem?” The victim told the alleged perpetrator to return to his truck.

The report states that the alleged perpetrator then retrieved a firearm from his truck and began approaching the victim again, this time carrying the weapon. The victim was able to drive away safely.

A bystander recorded the encounter and later posted the video on Facebook, the sheriff’s office said.

The investigation is ongoing.



ALLISON BALL

AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor’s Report

The Honorable Mike Mitchell, Knox County Judge/Executive  
The Honorable Mike Smith, Knox County Sheriff  
Members of the Knox County Fiscal Court

**Report on the Audit of the Financial Statement Opinions**

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Knox County, Kentucky, for the year ended December 31, 2023, and the related notes to the financial statement.

*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Knox County Sheriff for the year ended December 31, 2023, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws 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 financial position of the Knox County Sheriff, as of December 31, 2023, or changes in financial position or cash flows thereof for the year then ended.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. 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 Knox County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that 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 Knox County Sheriff on the basis of the 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 this 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 Knox 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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS 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 judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and GAS, 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 Knox 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 Knox 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 audit findings, and certain internal control-related matters that we have identified during the audit.

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The Honorable Mike Mitchell, Knox County Judge/Executive  
The Honorable Mike Smith, Knox County Sheriff  
Members of the Knox County Fiscal Court

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2024, on our consideration of the Knox County Sheriff’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely 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 Knox County Sheriff’s internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report finding:

2023-001 The Knox County Sheriff Did Not Segregate Accounting Duties Or Document Compensating Controls

2023-002 The Knox County Sheriff Did Not Comply With Bidding Requirements Set Forth In KRS 424.260 Or The Guide To Equitable Sharing For State, Local, And Tribal Law Enforcement Agencies

Respectfully submitted,



Allison Ball  
Auditor of Public Accounts  
Frankfort, KY

October 28, 2024

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](http://auditor.ky.gov) or upon request by calling 1-800-247-9126.

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The complete audit report, including financial statements and supplemental information, is on file at the clerks office and is available for public inspection during normal business hours; Any citizen may obtain from the Knox County Sheriff a copy of the complete audit report, including financial statements and supplemental information, for his personal use; Citizens requesting a personal copy of the audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$0.25) per page; Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the Knox County Sheriff’s Office, 103 Annex Street, Barbourville, Ky, 40906. PAID FOR BY KNOX CO. FISCAL COURT

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