

•RUTLEDGE Continued from page B1

of friends from Olde Stone, the Warren brothers. I know they should have a great season this year. I just want to help add to their tradition.”

Still, Rutledge knows there are several areas of his game that need improvement.

“I would love for the putter to get a lot better,” Rutledge admitted. “It has always been a weakness and I want to get that dialed in. Here

recently, my driver has been an issue and that’s never an issue. Once I get that figured out and a couple of things with the irons, I know I can play good golf this high school season.”

The season starts fast and furious. After Monday’s event, AC-S returns to Willow Oaks for another 18-hole day on Tuesday, July 22. A tournament at Campbellsville on July 26 is followed by tournaments at

Crosswinds in Bowling Green (July 29) and Kenny Perry’s Country Creek in Franklin (July 31). The pre-school starting tournament portion of the Patriot schedule concludes on Monday, August 4 with an 18-hole event at the Bowling Green Country Club.

Did you know?

Fans of grilled food may insist grilling is an art form, and there are tricks of the trade that suggest producing delicious foods cooked over an open flame is more complicated than novices may think. Seasoning a grill is one such endeavor. Novices may not know what goes into seasoning a grill, but doing so can make it easier to remove cooked foods from grates that can become sticky as grills are used with greater frequency. Seasoning a grill involves oiling its cooking surfaces and warming it. Some grill manufacturers even recommend seasoning brand new grills prior to using them. Various cooking oils can suffice when seasoning a grill, but the grilling experts at ThermoPro advise using an oil with a high smoking point. When applying oil to the grates, users can utilize a basting brush, rag or even a spray bottle. Once the oil has been applied, heat the grill, without any food on it, for roughly 30 minutes, or until the oil begins to smoke or burn.

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(18July3tc)

CAIP Cost Share Announced

The Allen County Conservation District will have sign-ups for the **2025 County Agricultural Incentives Program (CAIP)** beginning **July 23rd** and go through **August 13th**.

All applicants must be a Kentucky Resident, determined by a Driver's License and one utility bill.

If you were approved for CAIP in 2024, you are not eligible for CAIP in 2025. It is an every other year program.

Applications will be available by email or at the office at 77 Woodland Circle Drive. If you have questions or would like to apply for the cost share program, please call The Allen County Conservation District at **270-237-3164**. Applications must be turned into the Conservation Office at 77 Woodland Circle Drive. **The Deadline to turn all applications into the office is August 13th.**

Cost share practices include: Agricultural Diversification, Large Animal, Small Animal, Farm Infrastructure, Fencing and On-farm Water, Forage & Grain Improvement, Innovative Agricultural Systems, On-farm Energy, Poultry & Other Fowl, AgTech & Leadership Development and Value-Added & Marketing.



All programs and services of the Allen County Conservation District are offered on a nondiscriminatory basis, without regard to race, color, national origin, religion, sex, age, marital status or handicap. A portion of the funding for this cost share project was provided by the Kentucky Agricultural Development Fund.



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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 Dennis Harper, Allen County Judge/Executive

The Honorable Brandon Ford, Allen County Sheriff

Members of the Allen County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Allen 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 Allen 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 Allen 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 Allen 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 Allen 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 Allen 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 Allen 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 Allen 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 Allen 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.

To the People of Kentucky

The Honorable Andy Beshear, Governor

Holly M. Johnson, Secretary

Finance and Administration Cabinet

The Honorable Dennis Harper, Allen County Judge/Executive

The Honorable Brandon Ford, Allen County Sheriff

Members of the Allen County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2025, on our consideration of the Allen 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 Allen County Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

May 15, 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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