

Robertson County Circuit Court

April 14, Judge Jay Delaney Presiding:
James Michael McConnell, 55, first-degree sexual abuse victim under 12 years of age, second-degree rape no force, first-degree sexual abuse five counts, obstruction proh use electr comm system to procure minor/pe sex offense, pretrial conference May 12.

Meshelle Nicole Sweeney, 51, first-degree possession of a controlled substance third or greater offense, drug paraphernalia buy/possess, two-year sentence, probated five years on conditions, guilty plea.

Shaun Dean Woods, 43, probation violation, one-year sentence imposed.

Fleming County District Court

April 23, Judge Kim Leet Razor Presiding:
Darrell Reed, 43, third-degree criminal trespassing, pretrial conference May 1.


Andrew Benton, 22, theft by deception, failure to appear, bench warrant issued.

Shane Cory Johnson, 39, first-degree trafficking in a controlled substance first offense, drug paraphernalia buy/possess, bound to grand jury.

Trista Jandro, 31, first-degree trafficking in a controlled substance first offense, drug paraphernalia buy/possess, bound to grand jury.

Larkin D. Wardlow, 56, torture of a dog or cat, harboring a vicious animal, pretrial conference June 19.

Darrell Reed, 43, second-degree indecent exposure, pretrial conference May 1.



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report
The Honorable Valerie Grigson, Robertson County Judge/Executive
The Honorable Joanie Jolly, Robertson County Clerk
Members of the Robertson 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 County Clerk of Robertson 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 Robertson County Clerk 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 Robertson County Clerk, 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) and 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 Robertson County Clerk 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 Robertson County Clerk 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 statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Robertson County Clerk'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:

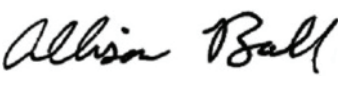
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, 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 Robertson County Clerk'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 Robertson County Clerk'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.

The Honorable Valerie Grigson, Robertson County Judge/Executive
The Honorable Joanie Jolly, Robertson County Clerk
Members of the Robertson County Fiscal Court

Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, we have also issued our report dated October 8, 2024, on our consideration of the Robertson County Clerk'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 Robertson County Clerk'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 County Clerk's Office Does Not Have Adequate Segregation Of Duties
Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

October 8, 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 or upon request by calling 1-800-247-9126.

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Robertson County District Court

April 23, Judge Charles W. Kuster Jr. Presiding:
Brandon Dennis Burke, 49, leaving scene of accident/failure to render aid or assistance, pretrial conference May 28.

Brandon Denis Burke, 49, leaving scene of accident/failure to render aid or assistance, operating a motor vehicle under the influence first offense, pretrial conference May 28.

Michael L Conner, 27, fourth degree assault, pretrial conference July 9.

James William Craft, 37, speeding 20 mph over limit, operating on suspended/revoked operators license, possessing license when privileges are revoked/suspended, failure to notify address change to department of transportation, pretrial conference August 27.

Colby Doyle, 21, three counts spotlighting-use of artificial light, four counts illegal take/pursue deer/wild turkey, six counts discharge firearm/other device upon/across a public place, five counts entry on land to shoot/hunt/fish/trap without consent first offense, three counts taking wildlife from a vehicle, two counts resident hunting/trapping without license/permit, three counts regulations necessary to implement KRS 150 purpose, pretrial conference July 9.

Hunter Kinney, 22, three counts spotlighting-use of artificial light, four counts illegal take/pursue deer/wild turkey, five counts discharge firearm/other device upon/across a public place, six counts entry on land to shoot/hunt/fish/trap without consent first offense, three counts illegal taking of wildlife, two counts resident hunting/trapping without license/permit, regulations necessary to implement KRS 150 purpose, pretrial conference June 4.

Timothy Victor White, 61, operating on suspended/revoked operators license, operating a motor vehicle under the influence third offense, failure of owner to maintain required insurance/security first offense, pretrial conference May 28.

Jason Linville, 20, spotlighting-use of artificial light, illegal take/pursue deer/wild turkey, entry on land to shoot/hunt/fish/trap without consent first offense, pretrial conference July 9.

Austin Trent, 20, five counts spotlighting-use of artificial light, five counts illegal take/pursue deer/wild turkey, five counts discharge firearm/other device upon/across a public place, six counts entry on land to shoot/hunt/fish/trap without consent first offense, three counts illegal taking of wildlife, two counts resident hunting/trapping without license/permit, regulations necessary to implement KRS 150 purpose, pretrial conference June 4.



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Deaf Event

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A DEAF MISSIONS FILM

JESUS

Presented by First Baptist Church of Seaman
6440 Tri County Road, Seaman, Ohio 45697

Contact Info for inquiries text:
Kristi: 937-217-0629 or Phylis: 937-779-1653

The Primary Language for this Moive is American Sign Language.
All Deaf, Hard of Hearing, and ASL Interpreters are welcome.
The film has caption but no voicing.

SPAY-ghetti Dinner

Friday, April 25th, 2025

5:00 p.m until 7:00 p.m.

Maysville Rotary Club

132 East 2nd st. Maysville, KY 41056



\$8 Dinner includes: spaghetti, salad, dinner roll, dessert, drink

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