

Fiscal Court opens new maintenance garage

MANCHESTER, Ky. — Local leaders, state officials, and community members gathered Friday, May 9, to celebrate the grand opening and ribbon cutting of the new Clay County Maintenance Garage, located on Shamrock Road in Manchester.

The event, hosted by Clay County Judge-Executive Tommy Harmon and the Clay County Fiscal Court, featured an open house, light refreshments, and remarks from county and state officials highlighting the garage's significance for local infrastructure and services.

"This new garage represents another step forward for Clay County," said Judge-Executive Tommy Harmon. "It gives our road crews the modern space and equipment they need to work efficiently and safely, especially during critical times like winter weather or emergency response. We're proud of this investment and thankful to everyone who helped make it possible."

The new facility is designed to centralize and enhance maintenance operations for the county's roadways and public works system. Its strategic location on Shamrock Mountain will also improve response times and service accessibility across the region.

Kentucky Senate President Robert Stivers, a Clay County native, attended the ceremony and praised the county's forward-thinking approach to infrastructure.

"Good government starts with good roads, and that requires good facilities," Stivers said. "This garage isn't just about equipment storage — it's about preparedness, public safety, and supporting the workers who keep our communities moving."

State Representative Derek Lewis, who represents Clay County in the Kentucky House of Representatives, also commended the effort.

"This is the kind of progress we need more of across Eastern Kentucky," Lewis said. "Strong infrastructure supports everything else — education, economic development, and health. I'm proud to stand with Clay County on this important milestone."

The garage's opening comes at a time when rural infrastructure is gaining attention at both the state and federal level. Judge Harmon said the county will continue to seek improvements that directly benefit residents.

"Clay County deserves the best, and we're going to keep working toward that every day," Harmon added.

The garage is now officially in service at 650 Shamrock Road, Manchester, KY 40962.



Clay County Judge-Executive Tommy Harmon speaks to the crowd during the opening of the new garage. Photo by Les Nicholson

MURDER

From A1

The Clay County District Court was scheduled to hold a preliminary hearing for Centers on Monday, but the proceeding was postponed. During the hearing, County Attorney Joe White filed a motion to amend one of Centers' charges — second-degree assault — to murder, citing Lawson's death. District Judge Henria Bailey-Lewis granted the motion. The case is expected to be presented to the Clay County Grand Jury in the coming weeks.

Centers, 27, originally from Indiana but residing on Roots Branch, was initially charged with three counts of attempted murder, first-degree attempted assault, and second-degree assault. Authorities say he carried out a series of unprovoked attacks on family members just moments after they returned home from a church service.

Deputies Wes Brumley and Cody Blackwell with the Clay County Sheriff's Office responded to the scene around 8:30 p.m., where they learned that several victims were already en route to Advent-Health Manchester for emergency treatment. When the deputies arrived, Centers had been subdued by individuals at the residence and was taken into custody without further incident.

According to Deputy Brumley's investigation, the assault began when Centers reportedly slashed teenager Raiden Lawson across the neck from behind. He then stabbed another teenager, Jayce Gilbert in the shoulder before turning his attention to his elderly grandmother, knocking her to the ground and inflicting extensive injuries.

Clay Lawson, Gertrude's husband, fought Centers off his wife and was also stabbed in the chest and required emergency surgery. In addition, Melody Brock, a young girl in the home, told deputies that Centers chased her through the house with a knife, though she managed to escape uninjured. Witnesses said Centers also pursued a small child with the six-inch blade during the attack.

The motive behind the violence remains unclear, but family members and investigators said the assault occurred shortly after the group returned from a Sunday evening worship service.

"Stephen Centers showed no remorse during questioning," said Deputy Brumley. "This was a sudden, calculated act of violence against his own family."

Oneida Baptist Institute to Celebrate Class of 2025 May 16

ONEIDA, Ky. — The Oneida Baptist Institute will honor its graduating seniors during the school's 117th Commencement Service on Friday, May 16, 2025, at 6:00 p.m. The ceremony will be held in the Melvin Davidson Chapel, where students, families, and faculty will gather to celebrate the accomplishments of the Class of 2025.

This year's graduation ceremony will feature traditional hymns, reflections, and addresses from student speakers, including Rachel Monday and Ester Sugplang, both of whom will deliver the Graduate Address. Honors distinctions will also be awarded, recognizing those who have achieved high academic standing.

As the senior class prepares to take their next steps beyond Oneida, school leaders are emphasizing the importance of their academic and personal achievements.

The Class of 2025 includes:

- Yoseph Asrat
- Akawaq Bekele**
- Branson Bowling**
- Charity Carpenter
- Samuel Cho
- Sonita Choeun
- Jesse Dare-Kuforiji
- Nathanael Dourng*
- Leul Enquanhone*
- Jason Erhunmwunse
- Jason Fan
- Soliyana Gebretatios**

- Hannah Gray**
- Chandler Gregory
- Alexis Hoskins
- Paige Hubbard•
- Chanhwi Jeon
- Samuel Malone
- Rachel Monday*
- Moyele Olayinka
- Layla Sims**
- Ester Sugplang*
- Serey Svay
- Matthew Woods**
- Odom Yean**

(*Summa cum laude = GPA 4.1+ | **Magna cum laude = GPA 3.8–4.0 | ***Cum laude = GPA 3.6–3.79)

The evening will also include musical performances by the OBI Choir under the direction of John Monday, with hymns and selections celebrating the faith and foundation of the Oneida Baptist Institute.

OBI President Larry A. Gritton, Jr., Principal Joseph W. Scull III, and Campus Minister Dr. David Price will lead various portions of the ceremony, offering messages of encouragement and commendation.

With this milestone, Oneida Baptist Institute continues its legacy of preparing students for lives of purpose, leadership, and service. The community is invited to join in celebrating this important occasion for the Class of 2025.



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 Tommy Harmon, Clay County Judge/Executive
The Honorable Patrick Robinson, Clay County Sheriff
Members of the Clay County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Clay 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 Clay 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 Clay 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 Clay 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 Clay 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 Clay 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 Clay 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 Clay 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 Clay 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 Tommy Harmon, Clay County Judge/Executive
The Honorable Patrick Robinson, Clay County Sheriff
Members of the Clay County Fiscal Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2025, on our consideration of the Clay 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 Clay 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 Clay County Sheriff's Office Does Not Have Adequate Segregation Of Duties

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, Ky

February 28, 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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