



Daniel Horne
Public Intoxication



Gary Banks
Warrant



Louise McCulley
Commitment Order



Nathan Hacker
Commitment Order

No further mugshots were taken at the Clay Detention Center due to remodeling the booking department.

SHERIFF REPORT:

- Elliott Westberry: Driving DUI Suspended License, No Registration Plates, No Registration Receipt, No Brake Lights.
- Shane Swafford: Bench Warrant.
- Daniel Horne: Public Intoxication, Fleeing/Evading Police.

DEEDS:

- Jared and Abbie Lane to Robert Pish. No land description. No tax. Filed 7/14/25.
- Cheryl Minton and POFP to Bobby and Sheila Minton. Land on Cave Branch. Tax \$4. Filed 7/15/25.
- Bobby and Sheila Minton to Kathy and Josh Walston. No land description. Tax \$13.50. Filed 7/15/25.
- Travis and Dondi Leigh Caudill and POFP to Brenda Kay Caudill. Land on Greenbriar. No tax. Filed 7/15/25.
- Estate of Catherine Gorley and POFP to Mary Mathis. Land on Laurel Heights. Tax \$71. Filed 7/15/25.

JAIL REPORT:

- Bookings: William Adams, William Baker, Gary Banks, Jerry Bowling, Phillip Cain, Charles Cargle, Bruce Clark, David Cortell, Mathew Estep, Jimmy Gadd, Jason Gibson, Jonathon Griffie, Nathan Hacker, Shelly Hacker, Damion Happy, Dwan Harris, Rodney Horn, Daniel Horne, Timothy Huggins, Thomas Ludlum, Louise McCulley, Israel Miller, Curtis Minton, Jacob Mosley, Heather Nolan, Rodney Parks, Christian Perez, Mary Roark, Chasity Sizemore, Tina Stidham, Shane Swafford, Hunter Wagers, Jason Wagers, William Wolfe.
- Releases: Heather Nolan, Rodney Parks, Christian Perez, Mary Roark, Chasidy Sizemore, Tina Stidham, Shane Swafford, Hunter Wagers, Jason Wagers, Jordan Wagner, William Wolfe.

LAWSUITS:

- OneMain Financial vs. Essilene Baird.
- Commonwealth Credit Union vs. Emily Jones.
- Kentucky Mountain Housing vs. Tal White.
- Samantha Patterson vs. State Farm Insurance.
- James Schmidt vs. Terry Frost.
- Jerry Sams vs. Janice Sams.
- Jessica Hubbard vs. Progressive Direct Insurance.
- James Schmidt vs. J.L. Cooper.
- NCB Mgmt. vs. Samantha Mathis.
- Alivia Williams vs. Victoria Calhoun.
- Midland Credit vs. Nicole Amerman.
- LVNV Funding vs. Juliana Montoya.
- Portfolio Recovery vs. Crystal Smith.
- Central Finance vs. John Woods.
- Midland Credit vs. Freddie Hacker.
- Little Arrow Investments vs. Terry Holland.
- A Plus Loans vs. Christina Gabbard.
- A Plus Loans vs. Richelle Jolena.
- CKS Prime vs. Sheila Murphy.
- Jason Gibson vs. Kimberly Duff.



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for Reading



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
Members of the Clay County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Clay County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Clay County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Clay County Fiscal Court, for the year ended June 30, 2024, in accordance with 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Clay County Fiscal Court, for the year ended June 30, 2024, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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*, issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* 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 Clay County Fiscal Court 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 Clay County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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

Clay County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 Fiscal Court'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 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 *Government Auditing Standards* 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 *Government Auditing Standards*, 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 Fiscal Court'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.

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

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)

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 identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Clay County Fiscal Court. The Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2025, on our consideration of the Clay County Fiscal Court'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 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 Clay County Fiscal Court's internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Questioned Costs included herein, which discusses the following report findings:

- 2024-001 The Clay County Fiscal Court Did Not Accurately Report Financial Information
- 2024-002 The Clay County Fiscal Court's Actual Disbursements Exceeded Budgeted Appropriations
- 2024-003 The Clay County Fiscal Court's Schedule of Expenditures Of Federal Awards (SEFA) Was Materially Misstated
- 2024-004 The Clay County Fiscal Court Did Not Perform Bank Reconciliations For Revolving Accounts
- 2024-005 The Clay County Fiscal Court Does Not Have Adequate Segregation Of Duties Over Occupational Tax Receipts
- 2024-006 The Clay County Fiscal Court's Internal Controls Over Receipts Were Not Operating Effectively
- 2024-007 The Kentucky Infrastructure Authority Debt Payments Were Not Paid As Required By The Debt Agreement
- 2024-008 The Clay County Fiscal Court Submitted Inaccurate Retirement Reports For Employees And Did Not Remit Retirement Payments Properly
- 2024-009 The Clay County Fiscal Court Did Not Properly Remit Local And State Tax Payments
- 2024-010 The Clay County Fiscal Court Did Not Have Strong Internal Controls Over Disbursements
- 2024-011 The Clay County Fiscal Court Did Not Require The Depository Institution To Pledge Or Provide Sufficient Collateral To Protect Deposit
- 2024-012 The Clay County Fiscal Court Does Not Have Adequate Procedures For Reporting County Liabilities

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, Ky

March 20, 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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