

LOGAN COUNTY INDICTMENTS

BY STAFF REPORTS
NEWS-DEMOCRAT & LEADER

The Logan County grand jury convened on Jan. 17, 2025, and returned in open court. Indictments against the following individuals:

Lorenzo M. Barnett—violation of Kentucky E.P.O./D.V.O.; trafficking in controlled substance within 1,000 feet of school; tampering with physical evidence; possession of controlled substance, 1st degree, 3rd or greater offense, methamphetamine; trafficking in controlled substance, 1st degree, 1st offense, > 2 grams, methamphetamine; persistent felony offender, 1st degree.

Stacy D. Botts—operating on a suspended/revoked operator’s license; possession of controlled substance, 1st degree, 3rd or greater offense, methamphetamine; possession of marijuana.

Dystany Shyanne Brookshire- Riley—speeding 16 mph over limit; obstructed vision and/or windshield; operating on a suspended/revoked operator’s license; failure of owner to maintain

required insurance/ security, 2nd or greater offense: operating a motor vehicle under the influence of a substance, 1st offense; possession of a controlled substance, 1st degree, 1st offense, methamphetamine; possession of drug paraphernalia—buy/ possess.

Morgan J. Chick—possession of drug paraphernalia—buy/ possess; possession of controlled substance, 1st degree, 1st offense, fentanyl; possession of marijuana; possession of a controlled substance, 1st degree, 1st offense: methamphetamine.

Gabriel C. Combs—criminal mischief, 1st degree; persistent felony offender, 1st degree.

Carrie S. Davis—possession of a controlled substance, 1st degree, 1st offense, methamphetamine; theft of identity of another without consent; possession of drug paraphernalia—buy/ possess.

Johnathon Scott Dwyer—theft by unlawful taking or disposition, auto, \$1,000 or more but under \$10,000; no/expired

registration plates; no/expired Kentucky registration receipt; failure of non-owner operator to maintain required insurance, 1st offense; careless driving; receiving stolen property, over \$1,000 but under \$10,000; operating a motor vehicle under the influence of a controlled substance, 2nd offense; possession of marijuana; persistent felony offender, 1st degree.

Keenan Scott Elliott—no/expired registration plates; failure to wear a seatbelt; operating a motor vehicle under the influence of alcohol. 08 (189a.010(1a) — 4th or greater offense, aggravator; driving on DUI suspended license, 3rd offense, aggravator; failure to register transfer of motor vehicle; failure of owner to maintain required insurance/ security, 2nd or greater offense; possession of an open alcohol beverage container in a motor vehicle; possessing license when privileges are revoked/suspended; operating motor vehicle/ motorcycle functions without interlock device; persistent felony offender, 1st degree.

Jason Wade Gaston—rear license not illuminated; possession of a controlled substance, 1st degree, 1st offense, methamphetamine; possession of drug paraphernalia—buy/ possess.

Stacey Deshawn Grady—operating a motor vehicle under the influence of alcohol, .08, 1st offense; fleeing or evading police, 3rd degree; assault, 4th degree, domestic, 3rd or greater within 5 years; burglary, 2nd degree; persistent felony offender, 1st degree.


Brian M. Hadden—trafficking in controlled substance, 1st degree, 1st offense, > 2 grams, methamphetamine; trafficking in controlled

substance, 1st degree, 1st offense, > 4 grams, cocaine; drug paraphernalia—deliver/ manufacture; possession of drug paraphernalia—buy/possess; possession of marijuana; possession of controlled substance, 1st degree, 3rd or greater offense, hydrocodone; persistent felony offender, 1st degree.

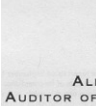
Jordan Keith Hallman—failure to wear a seatbelt; obstructed vision and/or windshield; failure of owner to maintain required insurance/ security, 2nd or greater offense; illegal possession of legend drug; possession of controlled substance, 1st degree, 1st offense, drug unspecified; controlled substance prescription not in original

container, 1st offense; failure to notify address change to department of transportation; failure to register transfer of motor vehicle.

Taylor Frances Heltsley—no/expired registration plates; failure to produce an insurance card; failure to/or improper signal; no person shall have more than one operator’s license: operating a motor vehicle under the influence of a substance, 1st offense; possession of a controlled substance, 1st degree, 1st offense, methamphetamine; possession of controlled substance, 1st degree, 1st offense, fentanyl; possession of drug paraphernalia—buy/ possess.



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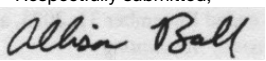
ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report
The Honorable Phillip Baker, Logan County Judge/Executive
The Honorable Stacy Watkins, Logan County Clerk
Members of the Logan 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 Logan 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 Logan 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 Logan 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 Logan 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 Logan 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 Logan 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 Logan 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 Logan 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 Phillip Baker, Logan County Judge/Executive
The Honorable Stacy Watkins, Logan County Clerk
Members of the Logan County Fiscal Court
Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, we have also issued our report dated September 12, 2024, on our consideration of the Logan 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 Logan 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 Logan County Clerk’s Office Does Not Have Adequate Segregation Of Duties Or Internal Controls Over Financial Reporting

Respectfully submitted,




Allison Ball
Auditor of Public Accounts
Frankfort, KY


September 12, 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.
209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817

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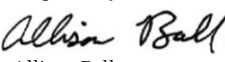
ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
INDEPENDENT AUDITOR'S REPORT

The Honorable Phillip Baker, Logan County Judge/Executive
The Honorable Stephen Stratton, Logan County Sheriff
Members of the Logan 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 Logan 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 Logan 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 Logan 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 Logan 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 Logan 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 Logan County Sheriffs 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 Logan County Sheriffs 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 Logan County Sheriffs 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.
Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated August 23, 2024, on our consideration of the Logan County Sheriffs 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 Logan County Sheriffs 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 Logan County Sheriff Did Not Process Sheriff Fee Claims Monthly

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

August 23, 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.kv.gov or upon request by calling 1-800-247-9126.

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