

# Circuit, District Court news

## For the record

### Green County Circuit Court Division I Oct. 16 session Judge Todd Spalding presiding

Five people pleaded guilty in Judge Todd Spalding's Green County Circuit Court, Division I, October 16. Samantha G. Berry, 27, pleading guilty to fourth-degree assault. 30 days, Probated. Anger management counseling and mental health assessment. Pay \$210 costs. Sherry Wayne Graves, 53, pleaded guilty to convicted felon in possession of a firearm. Three years, probated. Rachel E. Ray, 30,

pleaded guilty to trafficking in methamphetamine, possession of drug paraphernalia, possession of an unspecified third-degree controlled substance, controlled substance prescription not an original container and being a convicted felon in possession of a firearm. The recommended sentence is 4 years, 14 months and 45 days, to serve concurrently for a total of two years, along with a previous sentence in Tennessee. Sentencing is set for November 6. Gregory Dewayne Thompson, 39, pleaded guilty to fourth-degree assault, first-degree unlawful imprison-

ment, resisting arrest, two counts of third-degree terroristic threatening and one count of fleeing or evading police. He was sentenced to 10 years and 35 months, to serve concurrently for a total of five years.

Joshua M. Shirley, 39, pleaded guilty to fourth-degree assault, third-degree terroristic threatening, and being a first-degree persistent felony offender. he was sentenced to two terms of 12 months probated, and to complete long-term sobriety treatment.

### Green County District Court Oct. 14 session

**Judge Amy Sullivan Anderson presiding**  
Robert G. McCubbins 69, pretrial diversion for speeding. Deborah Arlene Curry, 49, pre-trial diversion for speeding. Cheyenne Kaylan Young, 22, pre-trial diversion for possession of marijuana. Francisco Baltazar, 36, two counts of fourth-degree domestic violence assault minor injury and one count each of alcohol intoxication in a public place and resisting arrest. 75 days, serve 30. Fined \$50. Derek Dakota James Armstrong, 26, disregarding stop sign. Fined \$25 plus costs.

**Greensburg Police Department**  
George R. Anderson, 19, 1450 Hubert Wright Road, Greensburg, was arrested Oct. 12 by Officer C.R. Davis. Anderson was arrested on a Taylor County District Court Warrant for Failure to Appear on the charges of Possession of Controlled Substance 1st Degree 1st Offense Drug Unspecified, Drug Paraphernalia Buy/Possess, and Possession of Forged Instrument 2nd Degree. Matthew W. Taylor, 32, 495 Thunder Road, Greensburg, was arrested on Cemetery Street., on Oct. 10 by Officer C.R. Davis, Taylor was arrested on a Taylor County Warrant charging Possession of Controlled Substance, 1st Offense Methamphetamine, Drug Paraphernalia Buy/Possess, Failure of Owner to Maintain Required Insurance 1st Offense, No Registration Plate, and No Registration Receipt. Justin E. Groover, 19, 110 Boca Nora Circle, Campbellsville, was arrested Oct. 12 on Depot Street by Officer C.R. Davis. Groover was charged with Trafficking Marijuana (8 oz < 5 lbs.), 1st Offense, Drug Paraphernalia, Buying/Posses, and Criminal Possession of Forged Instrument. Groover was also arrested on an Adair County warrant for Theft By Unlawful Taking or Disp. all Other /Under \$500.

dence Oct. 19 by Deputy Adam Rainwater. Davis was arrested on an Adair County District Court Warrant charging Theft By Unlawful Taking or Disposition Shoplifting Under \$500. Joseph W. Bridgewater, 40, 34 Jayne Ave., Campbellsville, was arrested Oct. 16 at the Green County Judicial Center by Court Officer Gordon Price. Bridgewater was arrested on a Green County Warrant charging No Registration Plates, No Registration Receipt. Holly Abell, 100 Skyview Drive, Greensburg, 38, was arrested Oct. 16 at the Green County Judicial Center by Court Officer Gordon Price on a Green County Warrant charging Assault 4th Degree Domestic Violence. Elijah Ratliff, 19, 200 L. Walker Road, Greensburg, was arrested Oct. 16 at the Green County Judicial Center by Court Officer Gordon Price on a Green County Warrant charging Wanton Endangerment 1st Degree Police Officer (2), Fleeing Evading Police 1st Degree Motor Vehicle, Falsely Reporting Incident, Operating Motor Vehicle Under the Influence of Alcohol/Drugs/Etc., Possession of Marijuana, Person 18-20 Possession/Purchase/Attempt to Purchase/Have Another, Speeding 26 mph or over Speed Limit, Disregarding Stop Sign. Jake Gusler, 23, 1514 Hodgenville Road, Mount Sherman, was arrested Oct. 14 at the Green County Judicial Center by \_\_\_\_\_ on a Green County Warrant charging Criminal Mischief 2nd Degree.

# Grand Jury

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Lloyd R. Davis, 41, 113 McCullum Ave., was indicted on two counts of intimidating a participant in legal process, one count of fourth-degree domestic violence assault minor injury, and two counts each of third-degree terroristic threatening and being a first-degree persistent felony offender. The charges stem from alleged incidents between June 8-30. Bond is \$2500.

Dometric B. Jones, 39, 140 Highway 936, Magnolia, was indicted on one count of third-degree burglary. The charge stems from an alleged incident August 18. Bond is \$1000. Christopher M. Lovan, 35, 3190 Sand Ridge Rd., Magnolia was indicted on one count a third-degree burglary. The charge stems from an alleged incident August 18. Bond is \$10,000, 10 per-

cent cash. Harry A. Brown, 50, 2816 Sandridge Rd., Magnolia, was indicted on one count of possession of a firearm by a convicted felon, two counts each of second-degree burglary, second-degree fleeing or evading police, receiving stolen property under \$10,000 and third-degree criminal mischief, and one count each of theft of a motor vehicle registra-

tion plate, resisting arrest and third-degree criminal trespassing. The charges stem from alleged incidents between July 29 and August 14. Bond is \$25,000. Tyron VanArsdale, 45, no address, was indicted on one count each of first-degree fleeing or evading police and water endangerment. The charges stem from alleged incident August 28. Bond is \$1500.

**Green County Sheriff's Department**  
Brandon Davis, 35, 130 Raymond Despain Road, Greensburg, was arrested at his resi-

dent on a Green County Warrant charging Criminal Mischief 2nd Degree.

# State releases sheriff's settlement audit

Last week, State Auditor Mike Harmon released the audit of the sheriff's settlement - 2017 taxes for Green County Sheriff Robert Beard. State law requires the auditor to annually audit the accounts of each county sheriff. In compliance with this law, the auditor issues two sheriff's reports each year: one reporting on the audit of the sheriff's tax account, and the other reporting on the audit of the fee account used to operate the office. Auditing standards require the auditor's letter to communicate whether the sheriff's settlement presents fairly the taxes charged, credited and paid in accordance with accounting principles generally accepted in the United States of America. The sheriff's settlement is prepared on the regulatory basis, which is described in the auditor's opinion letter. Regulatory basis reporting for the sheriff's settlement is an acceptable reporting methodology, and this reporting methodology is followed for all 120 sheriff settlements in Kentucky. The sheriff's financial statement fairly presents the taxes charged, credited and paid for the period April 18, 2017 through April 16, 2018 in conformity with the regulatory basis of accounting. As part of the audit process, the auditor must comment on non-compliance with laws, regulations, contracts, and grants. The auditor must also comment on material weaknesses involving the internal control over financial operations and reporting.

The audit contains the following comments: The Green County Sheriff's Office lacks adequate segregation of duties over receipts, disbursements, and reconciliations: This is a repeat finding and was included in the prior year audit report as Finding 2016-001. The sheriff's bookkeeper collects payments from customers, prepares the daily tax collection journals, the monthly tax reports, the deposits, the receipts and disbursement ledgers, and the monthly bank reconciliations. The bookkeeper also takes the deposits to the bank, prepares checks for payment to districts, and signs the checks. No documented oversight was performed over these functions. The lack of segregation occurs because the sheriff has failed to segregate incompatible duties or implement oversight duties when duties cannot be segregated. The lack of segregation of duties increases the risk of misappropriation of assets, errors, and inaccurate financial reporting. Segregation of duties over collecting taxes, preparing daily deposits, preparing monthly reports, and preparing disbursements is essential for providing protection from asset misappropriation and inaccurate financial reporting. Additionally, proper segregation of duties protects employees in the normal course of performing their daily responsibilities. We recommend the sheriff separate the duties of collecting

taxes, preparing daily deposits, preparing and mailing disbursements, preparing bank reconciliations, preparing receipts and disbursements ledgers, and preparing financial reports. If these duties cannot be segregated due to limited staff or limited budget, then strong oversight should be provided to the employee responsible for these duties. The sheriff should document these compensating controls by initialing the source documents and requiring two signatures on checks with one being the sheriff. Sheriff's Response: Office clerk has been hired. The Green County Sheriff did not review franchise tax bills prepared by county clerk for accuracy: The sheriff mailed 11 franchise tax bills prepared by the county clerk without reviewing them for accuracy. Two franchise bills were for a commercial airline company and are allowed a tangible multiplier for each tax bill of which the county clerk failed to apply. Nine franchise bills were billed using 2015 tax rates and should have been billed using 2016 tax rates. This occurred because the sheriff has not developed and implemented controls over the review of franchise tax bills prepared by the county clerk. As a result, the franchise companies overpaid by \$8,337 and sheriff owes the companies a refund of the overpayment of taxes. The development and implementation of good internal controls over reviewing franchise bills prepared by the county clerk is

essential to ensuring that franchise companies do not underpay or overpay taxes. We recommend the sheriff review all franchise tax bills prepared by the county clerk for accuracy and make the necessary corrections before mailing to the franchise company. We also recommend a refund for overpayment of taxes be paid to the franchise companies. Sheriff's Response: Office clerk has been hired. The sheriff's responsibilities include collecting property taxes, providing law enforcement and performing services for the county fiscal court and courts of justice. The sheriff's office is funded through statutory commissions and fees collected in conjunction with these duties. The audit report can be found on the auditor's website.

**Are you invested properly? Get a second opinion.**

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**Public Notice**  
Commonwealth of Kentucky  
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Green County  
Probate Division  
Ann Mattingly Arnett, Clerk

In compliance with Section 424.30 and Section 424.120 **KENTUCKY REVISED STATUTES**, NOTICE IS HEREBY GIVEN that the following **FIDUCIARY APPOINTMENTS** have been made by the Court.

NAME AND ADDRESS OF DECEDENT OR WARD	NAME & ADDRESS OF FIDUCIARY	NAME & ADDRESS OF ATTY REPRESENTING FIDUCIARY	DATE OF APPT	CREDITORS MUST FILE CLAIMS BY
DELBERT E. JEWELL 1685 Eve Rd., Summersville, KY 42782	PERRY N. JEWELL 5320 Hudgins Hwy., Summersville, KY 42782 & TONY S. JEWELL 377 Heatherton Circle Greensburg, KY 42743	RUSSELL W GOFF 116 S Main St. Greensburg, KY 42743	09-12-19	03-12-20
GARY M. ERVIN P.O. BOX 233 Greensburg, KY 42743	MARCELLA ERVIN P.O. Box 233 Greensburg, KY 42743	HERBERT SPARKS P.O. Box 509 Edmonton, KY 42166	09-23-19	03-23-20
SARAH LOUISE DAVIS PRICE 2511 Coakley Rd., Greensburg, KY 42743	MILLISSA ANDERSON 2601 Coakley Rd., Greensburg, KY 42743 & MICHAEL EUGENE PRICE 2601 Coakley Rd., Greensburg, KY 42743	RUSSELL W GOFF 116 S Main St. Greensburg, KY 42743	10-2-19	04-2-20