

# July 4th Safety Tips: Leave Fireworks to the Professionals



## American College of Emergency Physicians

With the Fourth of July approaching and communities across the country still battling COVID-19, the American College of Emergency Physicians (ACEP) urges everyone to stay safe and take precautions with large gatherings and fireworks celebrations, but not to hesitate to go to the ER if you have an emergency.

There are more than 9,000 firework-related emergencies annually and more than a third (36 percent) of those involve children under the age of 15. It's no surprise that about two-thirds of firework injuries happen around this time of year, according to the Consumer Product Safety Commission.

"Each year, emergency physicians see an influx of people coming into the ER with avoidable fireworks injuries," said William Jaquis, MD, FACEP, president of the American College of Emergency Physicians (ACEP). "When it comes to using fireworks to cap off your Independence Celebra-

tion, it's best to leave it to the professionals."

If you are using your own fireworks, ACEP encourages you to follow these firework safety tips to limit your risk of serious burn or injury:

- **Make sure you buy fireworks, sparklers, or other flammable items from reputable, legal sellers.**
- **Keep a fire extinguisher and a large bucket of water or hose nearby.**
- **Light one at a time and keep everything flammable away from children. This includes sparklers, which can burn hot enough to melt metal and cause serious burns or injuries.**
- **Never try to re-light or handle fireworks that malfunction or didn't go off.**
- **Do not ignite fireworks in containers; that could create dangerous shrapnel.**
- **Avoid horseplay with or near fireworks, torches, candles, or any flammable items; don't point fireworks at people or launch them toward anyone.**
- **When lighting a firework do not stand directly over it. Back up immediately after it is lit.**
- **After use, spray fireworks with water until soaked.**

## Placing dry fireworks in a trash can creates a fire hazard.

The ongoing pandemic adds another layer of concern to this year's celebrations. Given that the Centers for Disease Control and Prevention (CDC) still urges people to social distance with six feet or more between people, it's prudent to choose outdoor activities with small groups rather than indoor gatherings with larger crowds. You may want to rethink typical summer activities like potlucks and cookouts to limit the number of people handling or serving food. You should also continue to wear a mask when in public space, and wash your hands frequently throughout the day.

"The pandemic continues to create a 'new normal' for all of us," said Dr. Jaquis. "Your Fourth of July festivities might look a little different this year, but we can't ignore the very real threat that the virus still poses."

For more information, visit [www.acep.org](http://www.acep.org) and [www.emergencyphysicians.org](http://www.emergencyphysicians.org).

## City of Jamestown

112 NORTH MAIN ST  
JAMESTOWN, KY 42629  
270-343-4594

Want to say thanks to our brave heroes for sacrificing their life for the independence of our nation.

# Happy Fourth of July!

## Have a safe and Happy 4<sup>th</sup> of July!

400 Monument Sq. Jamestown  
2215 N. Main St. Jamestown  
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270-343-3186

Bank of Jamestown  
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4<sup>th</sup> July

INDEPENDENCE

Happy Independence Day!

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May our great nation continue to prosper. Wishing everyone a very happy Fourth of July.

## UCB

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MIKE HARMON  
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky  
The Honorable Andy Beshear, Governor  
Holly M. Johnson, Secretary  
Finance and Administration Cabinet  
The Honorable Gary Robertson, Russell County Judge/Executive  
The Honorable Clete McAninch, Former Russell County Sheriff  
The Honorable Derek Polston, Russell County Sheriff  
Members of the Russell County Fiscal Court

Independent Auditor's Report

**Report on the Financial Statement**  
We have audited the former Russell County Sheriff's Settlement - 2018 Taxes for the period April 17, 2018 through November 30, 2018 - Regulatory Basis, and the related notes to the financial statement.

**Management's Responsibility 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 as described in Note 1. 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.

**Auditor's Responsibility**  
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Audit Guide for Sheriff's Tax Settlements*, issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**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 former Russell 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, 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.

**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 paragraph, the financial statement referred to above 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 former Russell County Sheriff, for the period April 17, 2018 through November 30, 2018.

**Opinion on Regulatory Basis of Accounting**  
In our opinion, the financial statement referred to above presents fairly, in all material respects, the taxes charged, credited, and paid for the period April 17, 2018 through November 30, 2018 of the former Russell County Sheriff, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

**Other Reporting Required by Government Auditing Standards**  
In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2020, on our consideration of the former Russell 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 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 former Russell 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 comment:  
2018-001 The Former Sheriff's Office Lacked Adequate Segregation Of Duties Over Receipts, Disbursements, And Reconciliations.

Respectfully submitted,  
  
Mike Harmon  
Auditor of Public Accounts

March 19, 2020  
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 [www.auditor.ky.gov](http://www.auditor.ky.gov) or upon request by calling 1-800-247-9126.

209 ST. CLAIR STREET  
FRANKFORT, KY 40601-1817

TELEPHONE 502.564.5841  
FACSIMILE 502.564.2912  
WWW.AUDITOR.KY.GOV

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