



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

SUMMARY OF PROCEDURES AND FINDINGS

**AGREED-UPON PROCEDURES OF THE
RUSSELL COUNTY SHERIFF**

For The Period January 1, 2021 Through December 31, 2021

The Russell County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an Agreed-Upon Procedures (AUP) engagement for calendar year 2021 in accordance with KRS 43.070(1)(c). AUP reports present the procedures performed and the results of those procedures, called findings. The summary below presents those findings for which an exception (an instance of noncompliance with the criteria) was identified during the AUP engagement.

During the AUP engagement of the Russell County Sheriff, the following exception was noted:

- Three credit card statements included 14 receipts which were not itemized.

Findings related to procedures for which there were no exceptions identified, and official responses to exceptions are not included in the summary above, but can be found in the full report. A copy of this report is available on the Auditor of Public Accounts' website at auditor.ky.gov.

Respectfully submitted,

Mike Harmon
Auditor of Public Accounts
April 12, 2022

Cass Foley Places 5th in National Competition



Cass is pictured with LCRCWC electrical teacher, Mr. Rollin McFarland.

By Sarah Roy

Lake Cumberland Regional College and Workforce Center is proud to recognize 2022 Senior, Cass Foley, for his recent performance at national SkillsUSA competition held in Atlanta,

Georgia. Cass competed in Electrical Construction Wiring and placed 5th out of 41 competitors. This is an awesome achievement in such a tough competition.

Cass was awarded a nice power tool kit for

placing 5th. SkillsUSA is a partnership of students, teachers and industry working together to ensure America has a skilled workforce. They provide educational programs, events and competitions that support career and technical education.

Kentucky Sheriff's Boys & Girls Ranch Open for the 2022 Camping Season



Pictured are girls in attendance the week of July 18-21 from Russell County: Lilly Williams & Maria Guzman, with Camp Coordinator Jessie Moore and Russell County Sheriff & Mrs. Derek Polston.

**Jerry Wagner,
Executive Director**

The Kentucky Sheriffs' Boys and Girls Ranch opened for their 47th camping season on Monday, June 13, 2022! We are excited to welcome campers and look forward to a fun, memorable summer. Camp will run throughout June and July, serving both boys and girls alternating weeks, throughout the camp season.

The Boys & Girls Ranch is a non-profit organization serving Kentucky's youth through a camping program designed to build their self-esteem, while teaching them respect for themselves, others and law enforcement professionals. The camp is free to campers thanks to the

dedication and support of our Sheriffs, members, and contributors. The cost of serving the children costs about \$500.00 per week per child. With continued donations and support from our contributors, we will continue reaching Kentucky's youth. Remember, 100% of your donation(s) directly benefit the camp.

"Campers enjoy the regular camp activities such as arts & crafts, nature, sports, swimming, fishing, archery, etc," Wagner said. "It is a week filled with fun and learning and our hope is for the campers to create a lifetime of memories during their stay, as well as learn the value of respect and other life skills."

Wagner added. "On behalf of the campers

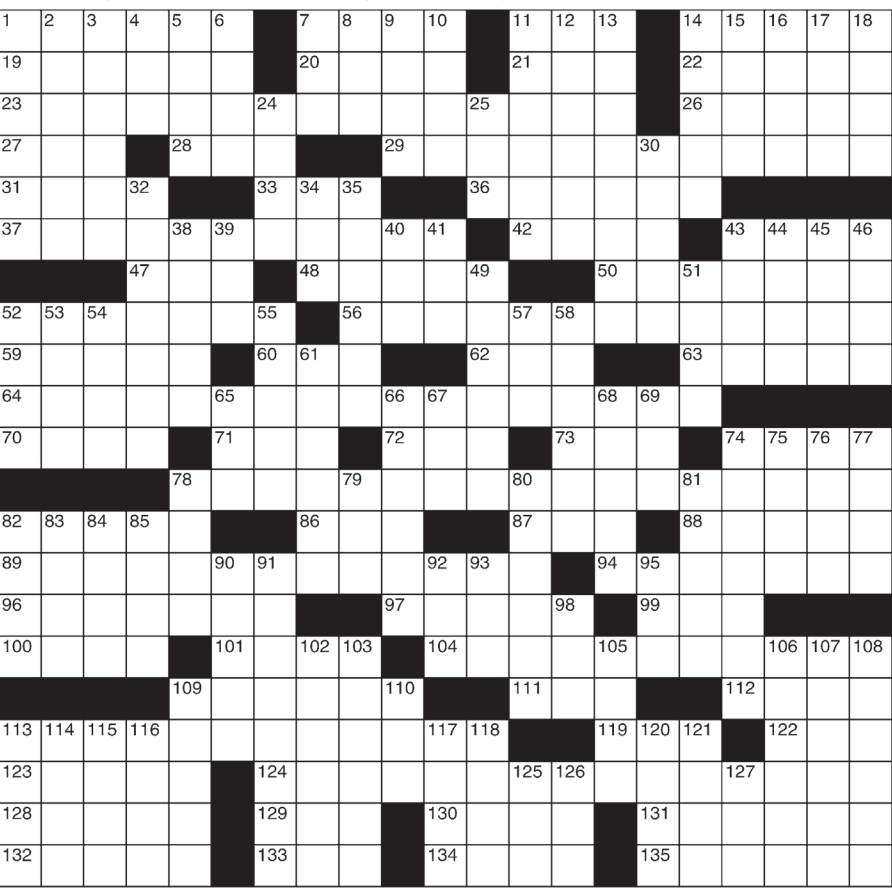
and staff, we send our heartfelt thanks to everyone who has helped—not only this year, but since our inception. Were it not for all of you, we would not be able to continue to make a difference in the children's lives and your support is greatly appreciated."

Girls in attendance the week of July 18-21 are from the following counties: Anderson, Crittenden, Franklin, Greenup, Henderson, Livingston, Marshall, Owen, Russell, and Union.

For more information about the Boys & Girls Ranch or how you can invest in a child's life and help build Kentucky's youth, call the Ranch at 270-362-8660

07-27-22 Super Crossword MAKE JOKES

- | | | | | | |
|-----------------------------------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------|----------------------------------------|--------------------------------------------|-------------------------------------------------------------------|
| ACROSS | 56 City where the Model 3 is produced? | 104 Things provided by joyrides in a Grand Cherokee? | 6 Pack of cards | 46 Louver piece | 91 Headwear in the title of the first Ellery Queen mystery |
| 1 Yearned (for) | 59 Adjust | 109 Crude shed | 7 Suffix with depart | 49 Physics Nobelist Max | 92 FBI's govt. division |
| 7 Zion National Park locale | 60 Land in eau | 111 Knightly title | 8 "Mazel —!" | 51 —-pedi (spa option) | 93 "Gosh!" |
| 11 Fracas | 62 Raggedy — | 112 Caulk, e.g. | 9 Schumer and Sedaris of comedy | 52 NSFW part | 95 — degree |
| 14 Domino's order | 63 Tripled trio | 113 Action words used in Continental ads? | 10 Pueblo tribe | 53 "Guilty," e.g. | 98 Print quality abbr. |
| 19 Colorado River tribe | 64 Why you don't want to give up your beloved Q7? | 119 Forest hooter | 11 Trues up | 54 Louisiane, par exemple | 102 Gen. Assembly procedure for a resolution |
| 20 Quarterback Tony | 70 Has food | 122 Rapa — (Easter Island) | 12 Make a choice | 55 Mann of pop | 103 McCartney of fashion |
| 21 Bible book after Exod. | 71 Sparkly stone | 123 Large city in Nebraska | 13 Pull-out part of a range | 57 "Gemini Man" director Lee | 105 Medium gait |
| 22 PC letter | 72 From long ago: Abbr. | 124 Put a wheel boot on a Mustang? | 14 — Bill (Old West folk hero) | 58 Acting instinctively, informally | 106 "The Raven" maiden |
| 23 Bought an expensive Camaro? | 73 Once-big news agcy. | 128 Cato's language | 15 Somalian supermodel | 61 Long- (range) | 107 Hardy's pal |
| 26 Desert plants 27 "— all true!" | 74 "Silkwood" co-star | 129 Ocean east of Fla. | 16 Astros pitcher Greinke | 65 E followers | 108 Declines |
| 28 Hit the slopes | 78 Declaration when a Regal stalls in traffic? | 130 Burn balm | 17 Rigatoni relative | 66 Capital of South Vietnam | 109 Bank offers |
| 29 Crooning while standing atop a Rio? | 82 VIP roster | 131 Main course | 18 Et — (and more) | 67 "Ltd." cousin | 110 Munic. law |
| 31 Glimpses | 86 London loc. | 132 Nerve cell projections | 24 Lofty | 68 Winning by a point | 113 Dancer Falana |
| 33 Large African antelope | 87 Click dweller | 133 Pekoe, e.g. | 25 Stranded | 69 Salsa, say | 114 Huge-screen format |
| 36 Pianist Schiff | 88 Shire of "Rocky" | 134 Oxen connector | 30 NBAer Pau | 74 White wine | 115 Defense gp. |
| 37 Request to your Accord when you need to get somewhere in a hurry? | 89 Charger being dismantled for scrap metal? | 135 Vocalizes Alpine-style | 32 Gap-creating gizmos | 75 Fiery realm | 116 Facial feature |
| 42 Triton's realms | 94 Permitted | DOWN | 34 NSFW part | 77 Use a book | 117 Yrly. gift-giving occasion |
| 43 Snake noise | 96 San — (city WSW of Sacramento) | 1 Mischievous | 35 Joins up | 78 Texter's "ciao" | 118 Aviate alone |
| 47 — Lingus | 99 Up to, in brief | 2 Just so | 38 D.C. subway | 79 Sturm — Drang | 120 Milk serum |
| 48 Traffic jam | 100 Pace | 3 Chipping tool | 39 Goof up | 80 Backdrops | 121 Jockey Jay |
| 50 Funny | 101 Don of talk radio | 4 Was ill with | 40 65% or so, gradewise | 81 Flight unit | 125 Asian pan |
| 52 Color ranges | | 5 Gabor and Longoria | 41 Vienna's nation: Abbr. | 82 Slightly open | 126 Born, to Fifi |
| | | | 43 Cracker brand of old | 83 Moon, in Italy | 127 Co. bringing bouquets |
| | | | 44 Holy likeness | 84 Research ctr. | |
| | | | 45 Equivalent | 85 —Ball | |
| | | | | 90 "Entrapment" director Jon | |



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Owner: Jeff Warner