

Births -- Baptist Health of Richmond

County	DOB	Parents	Town	Gender
Madison	Dec. 12, 2017	Sonya and Daniel Miller	Waco	Girl
Madison	Dec. 12, 2017	Paige Norton & Christopher Jagers	Richmond	Boy
Madison	Dec. 12, 2017	Tiffany Powell and Osvaldo Cortes	Richmond	Girl
Madison	Dec. 12, 2017	Kierstan Ashcraft and Tyler Morgan	Richmond	Boy
Madison	Dec. 13, 2017	Merissa and Mickel Seals	Berea	Boy
Madison	Dec. 14, 2017	Laurette Dunn	Richmond	Boy
Madison	Dec. 16, 2017	Kendra and Chad Arnold	Richmond	Boy
Madison	Dec. 16, 2017	Jessica Sell and Michael Johnson	Berea	Boy
Madison	Dec. 17, 2017	Gabriela and Jeremiah Lowery	Richmond	Girl
Madison	Dec. 19, 2017	Maylee Weaver and Earl Smith	Richmond	Boy
Garrard	Dec. 20, 2017	Kelly Smith & Timothy Wayne McIntosh	Paint Lick	Boy

Local police are honored

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The sergeant said within six minutes of contact with fentanyl, a person can die.

New ways of making meth are also being seen, which include using hornet spray and other common items.

Ravenna Fire Chief David Harvey said that firemen must also stay updated on drug trends. He never knows when he pulls onto the scene of a fire if it was a meth explosion.

"Everybody's dealing with new things, crazier things," said Wesley, who also serves as Chaplain for the Ravenna Police Department.

Wendy's Restaurant do-

minated chili for the police officers' lunch on Friday. Gifts were donated by Nathan Townsend, Ron Newlin Realty, Tolers Funeral Home, Estill County Chiropractics, Hardy Gas Co., Ky. River Dentistry, Save-A-Lot, Meades Do-It-Center, Gross Tire and Steve Gross, Cincinnati Reds Tickets, Dollywood, and Wilderness in the Smokies.

One of the younger officers received Reds tickets for him and his family. The wife of another young officer has never been out of state. That family will be taking a trip to the Smoky Mountains.

Harvey said he received one of his best gifts this

year. The fire department had recently responded to a house fire near the Wigwam Restaurant. The home was not destroyed but the family was temporarily displaced.

Harvey's best gift was a thank-you card from the family (and signed by both adults and children) to the fire department for their help during the fire.

Wesley credits police officers with saving his life. He can't remember how many times he was arrested, but he said the local officers talked to him about changing his life. Now that his life has taken a 180 degree turn, this is his way of thanking them.

County Clerk's audit report

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The county clerk switched bank accounts for calendar year 2015 and forgot to get a new collateral security agreement with the new bank. The county clerk has since executed a written agreement. By not providing adequate collateral, deposits were at risk in the event of a bank failure.

According to KRS 66.480(1)(d) and KRS 41.240, financial institutions maintaining deposits of public funds are required to pledge securities or provide surety bonds as collateral to secure these deposits if the amounts on deposit exceed the \$250,000 amount of insurance coverage provided by the Federal Deposit Insurance Corporation (FDIC).

We recommend the county clerk enter into a written agreement with the depository institution to secure the county clerk's interest in the collateral pledged or provided by the depository institution. According to federal law, 12 U.S.C.A. § 1823(e), this agreement, in order to be recognized as valid by the FDIC, should be (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

County Clerk's response: An Agreement has been put into place.

The county clerk's office lacks adequate segregation of duties. Due to a small staff, the responsibilities of receiving, recording, depositing, disbursing, reporting, and reconciling funds are delegated to the same individual.

The county clerk prepares all weekly and monthly reports, signs all checks, performs all bookkeeping duties, and prepares all bank reconciliations. Since only one person performs these functions, there is no assurance that financial transactions are accurate,

complete, and free of error or misstatement, increasing the risk of undetected fraud or errors.

The functions of receiving, recording, depositing, disbursing, reporting, and reconciling should be separated whenever possible in order to decrease the risk of undetected errors, misstatements, or fraud. If, due to a small staff, duties cannot be adequately segregated, the county clerk could implement and document compensating controls to reduce the risk of inadequate segregation of duties.

Examples of compensating controls include: another employee comparing daily checkout sheet to receipts ledger and bank deposit, reviewing bank reconciliations for accuracy, reviewing invoices prior to payment, and reviewing all financial reports. The employee could document the review process by initialing reports and supporting documentation.

We recommend the county clerk segregate the duties of receiving, recording, depositing, disbursing, reporting, and reconciling funds, or implement and document compensating controls to offset this control issue.

County Clerk's response: The official did not provide a response. The county clerk's responsibilities include collecting certain taxes, issuing licenses, maintaining county records and providing other services. The clerk's office is funded through statutory fees collected in conjunction with these duties. The audit report can be found on the auditor's website.

Editor's Note: The state auditor also released the 2015 audit of Sheriff Gary Freeman. Due to space limitations in this week's edition, it will be printed next week, but you can also view it on the auditor's website.

Local police activity report

Phillip Walton, 54, of Linus Fore Road, Irvine was arrested December 15 by Deputy Russell "Doc" Morris and charged with theft by unlawful taking/disposition of farm equipment. Walton was released on a \$650 surety bond.

Robert Scott Newton, 54, of Short Street, Irvine was arrested by Officer Brian Cloyd Dec. 14 on multiple charges.

Newton was charged with possession of a controlled substance, first degree and first offense; possession of a controlled substance, second degree; reckless driving; operating a motor vehicle under the influence; possession of marijuana; prescription controlled substance no in proper container; drug paraphernalia - buy/possess; and failure to notify address change to Dept. of Transportation.

Newton pleaded not-guilty to the charges during

his Dec. 15 arraignment. A preliminary hearing was held Dec. 20. His bond was set at \$1,000 cash.

Charges of being a fugitive were dismissed by Judge Leach on Dec. 13 against Michael Raider, 63, of Stanton.

Raider was arrested on the fugitive charge on Dec. 11 by KSP Trooper C. Caudill on Main Street, Irvine.

Raider was wanted for fleeing a police officer and carrying a concealed weapon in Monroe, Ohio.

Judge Leach received proof that Ohio did not want to extradite Raider back to Ohio. He dismissed the case without prejudice.

Darrell Ray Spicer, 55, of McKee Road, Irvine was arrested Dec. 16 by Officer Brian Cloyd for theft by unlawful taking and disorderly conduct, second degree.

The citation states that dispatch put out an ATL (Attempt To Locate) on a white

compact car leaving Family Dollar on Winchester Road. An employee said a male in the car had shoplifted several items from Family Dollar and ran out the door.

Deputy Sheriff Daniel Smith observed the vehicle traveling west on Richmond Road and followed it to Rose's Fuel Station. Officer Cloyd asked the front seat passenger about shoplifting and said he was told the items were under the front seat.

Officer Cloyd said he recovered headphones, two packs of bacon, and two locking pliers still in their original packages.

The officer stated that Spicer began using profanities and caused public alarm at the gas station.

Two bench warrants from Estill District Court were served on Derek L. Tipton, 29, of South Irvine Road by Officer Jason Conrad.

Irvine Stop & Shop Holiday Specials

Wednesday, Dec. 27th thru Tuesday, Jan. 2nd

24-Packs 12-Ounce Cans **2/\$12**
Pepsi Products **FOR**

Angus (Whole) **\$5.99**
Ribeye Loin **Lb.**

Whole **\$1.79**
Boneless Pork Loin **Lb.**

Fryer Family Packs **69¢**
Thighs or Drumsticks **Lb.**

Hormel (12-Ounce) **2/\$6**
Black Label Bacon **FOR**

12-Oz. Packs **4/\$5**
Oscar Meyer Bologna **FOR**

Family Pack **\$1.49**
Center Cut Pork Chops **Lb.**

Cousin Willie's **2/\$3**
Microwave Popcorn **FOR**

4-Lb. Bags **\$2.69**
Domino Sugar **Each**

Assorted **3/\$5**
Hamburger Helper **FOR**

Chef Boyardee (15-Oz.) **\$1.39**
Can Pastas **Each**

12-Roll Packs **\$5.99**
Bath Tissue **Each**

Smart Choice **\$1.00**
Freezer Bags **Each**

75-Oz. **2/\$6**
Extra Detergent **FOR**

96-Ounce **\$1.00**
Awesome Bleach **Each**

Banquet **\$1.39**
Frozen Dinners **Each**

Totino's **\$1.59**
Party Pizzas **Each**

Cole's **\$2.79**
Garlic Toast **Each**

Delicious **\$4.99**
Pumpkin Rolls **Each**

Not responsible for typographical errors



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