A trial begins in Paris over the jewel heist aimed at Kardashian in 2016

BY NICOLAS VAUX-MONTAGNY AND SYLVIE CORBET ASSOCIATED PRESS

PARIS — A trial began Monday in Paris over the 2016 heist in which armed robbers tied up Kim Kardashian in her bedroom and stole millions of dollars' worth of jewelry during Fashion Week.

The robbery was considered the biggest heist targeting an individual that Paris had seen in decades. The jury of six citizens will conduct the trial along with three magistrates — a procedure in France reserved for the most serious crimes.

Ten people, nine men and a

Opinions

the table of contents.

Basis for Opinions

and kidnapping of the media personality and the concierge of the residence where she was staying on the night of Oct. 2, 2016. Two have acknowledged their participation. The others have denied it.

Kardashian has described being terrified, thinking she would be raped and killed when criminals broke into her bedroom and pointed a gun at her.

Her lawyers said she will testify in person. She is expected to speak on May 13. The trial is scheduled to run through May 23.

"Ms. Kardashian is reserving

woman, face charges of robbery her testimony for the court and jury and does not wish to elaborate further at this time," they said. "She has great respect and admiration for the French justice system and has been treated with great respect by the French authorities."

> In a 2020 appearance on David Letterman's Netflix show, Kardashian tearfully recalled thinking: "This is the time I'm going to get raped. I'm like, 'What is happening? Are we gonna die? Just tell them I have children. I have babies, I have a husband, I have a family."

> Twelve people were originally expected in the defendants' box. One has died and another is

seriously ill and can't be tried. and called her sister Kourtney. According to the investigation, five of the 10 defendants were present at the scene of the robbery.

THE 'GRANDDAD ROBBERS'

The French press has dubbed them "The Granddad Robbers" because the main defendants are older and have been bank robbers with long criminal records.

was taken to a bathroom and placed in the bathtub. Her attackers fled on bicycles or on foot, and she freed herself by removing the tape. She rushed to her stylist's room nights to finance his studies."

Shortly afterward, Kardashian told investigators that she had not been injured. She filed a complaint, adding that she wanted to leave France as soon as possible to be reunited with her children.

According to her testimony and that of the concierge, at least one suspect had a handgun with which he threatened the victims.

Henri de Beauregard, the lawyer Kardashian told investigators she representing Abderrahmane Ouatiki, the concierge, said the intruders "were experienced, determined criminals who did not hesitate to threaten him while he was working

LEGAL NOTIC ROAD FUND Actual Variance with Final Budget Roy W. Hunter, CPA, PLLC Amounts **Budgeted Amounts** (Budgetary Basis) Positive To the People of Kentucky The Honorable Andy Beshear, Governor Holly M. Johnson, Secretary Final Original (Negative) RECEIPTS \$ 31,750 Licenses and Permits \$ 31.750 \$ 40.532 \$ 8.782 Finance and Administration Cabinet The Honorable Mason Barnes, Simpson County Judge/Executive Members of the Simpson County Fiscal Court 1,893,675 1,750 12,800 40,636 26,476 15,230 1,937,902 Intergovernmental 1,978,538 Miscellaneous 28,226 1,750 12,800 28,030 Interest Independent Auditor's Report Total Receipts 1,939,975 2,075,326 91,124 1,984,202 DISBURSEMENTS We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances Transportation Facilities and Services 11.000 11.000 8.605 2.395 Regulatory Basis of the Simpson County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Simpson County Fiscal Court's financial statement as listed in 2,008,864 657,022 235,350 1,854,295 657,022 219,921 1,847,583 775,000 234,426 Roads 154,569 Capital Projects 15.429 Administration Unmodified Opinion on Regulatory Basis of Accounting In our opinion, the accompany financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances - regulatory basis of the Simpson County Fiscal Court, for the Total Disbursements Excess (Deficiency) ofReceipts Over Disbursements Before Other 2,868,009 2,912,236 2,739,843 172,393 Adjustments to Cash (Uses) Net Change in Fund Balance year ended June 30, 2024, in accordance with accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1. Adverse Opinion on US. Generally Accepted Accounting Principles (928,034) (928,034) 928,034 (928,034) (664,517) 263,517 (928,034) 928,034 (664,517) 263,517 529,168 Fund Balance - Beginning 1.457.202 In our opinion on US. 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 statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Simpson County Fiscal Court, for the year ended June 30, 2024, or the changes in financial position and cash flows thereof for the year the pended Fund Balance - Ending 792,685 \$ 792,685 \$0 JĂIĽ FUND Variance with Actual Final Budget Amounts flows thereof for the year then ended. **Budgeted Amounts** Positive (Budgetary Original Final Basis) (Negative) 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*, issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* issued by the Auditor of Public Accounts, RECEIPTS Intergovernmenntal \$ 3,120,338 \$ 3,120,338 \$3,191,059 \$70,721 Charges for Services Miscellaneous 151.000 151.000 122.265 (28.735)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 Simpson County Fiscal Court and to meet our other ethical responsibilities, in accordance with the relevant ethical 352,550 430,079 187,436 (242,643) Interest 300 3,624,188 300 3,701,717 952 (199,705) 1,252 3,502,012 **Total Receipts** requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate DISBURSEMENTS to provide a basis for our audit opinions. Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles 3,137,844 3,496,409 3,206,900 289,509 Protection to Persons and Property Administration 1.060.185 900.797 886.041 14.756 As described in Note 1 of the financial statement, the financial statement is prepared by the Simpson County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government 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 precured to be material and powering. Total Disbursements Excess (Deficiency) ofReceipts Over Disbursements Before Other 4,198,029 4,397,206 4,092,941 304,265 Adjustments to Cash (Uses) (573,841) (695,489) (590,929) 104,560 Other Adjustments to Cash (Uses) 525,335 (13,506) 538.841 538.841 Transfers From Other Funds Responsibilities of Management for the Financial Statement Total Other Adjustments to Cash (Uses) Net Change in Fund Balance 538,841 (156,648) 155,000 525,335 (65,594) 156,314 (13,506) 91,054 538,841 (35,000)Simpson County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Fund Balance - Beginning (Restated) 35.000 1.314 Fund Balance - Ending \$ 92,368 \$ (1,648 \$ 90,720 This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND Variance with Final Budget Actual Amounts **Budgeted Amounts** (Budgetary Basis) from material misstatement, whether due to fraud or error Positive Auditor's Responsibilities/or the Audit of the Financial Statement Our objectives are to obtain reasonable assurance about whether the financial statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable Final (Negative) Original RECEIPTS Intergovernmental Interest \$ 200.000 \$200,000 \$ 284.791 \$ 84.791 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 Government Auditing Standards 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 5,223 290,014 475 200,475 4,748 89,539 475 200,475 Total Receipts DISBURSEMENTS When the tots: The task of hot detecting a material missiatement resulting from made is higher difficult of the 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 *Government Auditing Standards*, 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 parform audit programmed user properties to these risks. Such procedures include examining on an audit procedures include and parform. 200,475 200,475 200,475 200,475 200,475 200,475 Total Disbursements Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning Fund Balance - Ending 89,539 89,539 89,539 89,539 373,620 463,159 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 373,620 \$ 463,159 \$0 \$ 0 \$ 463,15 FEDERAL GRANTS FUND 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 Simpson County Fiscal Court'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Simpson County Fiscal Court's ability to continue as a going concern for a reasonable Variance with Final Budget Actual Amounts Budgeted Amounts (Budgetary Basis) Positive (Negative) Original Final RECEIPTS Intergovernmental Total Receipts Excess (Deficiency \$ 127.177 \$ 127.177 \$ 148.524 \$21.347 148,524 are required to communicate with those charged with governance regarding, among other matters, the planned v) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses) 148,524 21,347 127,177 127,177 Other Adjustments to Cash (Uses) (127.177)(127.177)(141.425) (14.248)Transfers To Other Funds Total Other Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning (141,425) 7,099 4,859 (14,248) (14,248) 7,099 4,859 (127,177) (127,177) and are not a required part of the infancial statement, however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedure, including comparing procedures applied in the audit of the function of the auditing accounting additional procedures in the subject of the subje Fund Balance - Ending \$ 11 ,958 \$0 \$ 11,958 911 FUND Actual Variance with Amounts Final Budget **Budgeted Amounts** (Budgetary Positive Original Final Basis) (Negative) RECEIPTS \$ 203,831 203,831 \$ 197,000 \$197,000 \$ 6,831 6,831 Taxes Total Receipts 197.000 197.000 DISBURSEMENTS Protection to Persons and Property 222,942 222,942 88,538 88,538 311,480 311,480 311,480 311,480 **Total Disbursements** Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses) (114, 480)(114, 480)(19, 111)95.369 Adjustments to Cash (Uses) Other Adjustments to Cash (Uses) Transfers From Other Funds Total Other Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning Fund Balance - Ending 114,480 114,480 22,000 22,000 (92,480) (92,480) 114,480 114,480 2,889 30,146 2,889 30,146 \$0 \$0 \$ 33.035 \$ 33.035 ARPA FUND Actual Variance with Amounts Final Budget (Budgetary Basis) Budgeted Amounts Original Positive Final (Negative) RECEIPTS Interest Total Receipts DISBURSEMENTS \$0 \$0 \$ 42,591 42,591 \$ 42,591 42,591 Administration Total Disbursements Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses) 26,656 26,656 1,616,249 1,616,249 2,239,590 2,239,590 1,642,905 1,642,905 (2, 239, 590)(1,642,905)15,935 1,658,840 Other Adjustments to Cash (Uses) Transfers For Other Funds Total Other Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning Fund Balance - Ending (596,984) (596,984) (596,984 (596,984) 1,061,856 (2.239.590)(1.642.905)(581.049) 2,239,5590 2,246,360 (301,010) \$ 0 \$ 596,685 \$ 1,665,311 \$ 1,06 COUNTY CLERK PERMANENT STORAGE FEES FUND 6,770 1,068,626 Variance with Final Budget Actual Amounts (Budgetary Basis) **Budgeted Amounts** Positive (Negative) Original Final RECEIPTS \$47.380 \$47.380 \$41.210 \$ (6,170) Miscellaneous Interest 327 41,537 Total Receipts DISBURSEMENTS 47,380 47,380 (6,170) General Government Total Disbursements 47,380 47,380 47,380 47,380 47,380 47,380 Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses) 41,537 41,210 Other Adjustments to Cash (Uses) Transfers From Other Funds Total Other Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning Fund Balance - Ending 3,290 3,290 3,290 44,500 3,290 44,827 33,291 78,118 33,291 \$ 77,791 \$0 \$ 0 \$ 78,118 OPOID SETTLEMENT FUND Variance with Final Budget Actual Amounts **Budgeted Amounts** (Budgetary Basis) Positive Final (Negative) Original RECEIPTS \$ 127.002 \$ 127.002 \$ Miscellaneous \$ 1,200 1,200 1,200 1,200 1 Interest 2,887 29,889 127,002 Total Receipts DISBURSEMENTS 98,663 98,663 98,663 98,663 Administration Total Disbursements 1,120 1,120 97,543 97,543 Iotal Disbursements Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning Fund Balance - Ending NOTE: In accordance with KBS 91A 04 (97,463) (97,463) 128,769 128,769 (97,463) (97,463) 224,545 224,545 97,909 \$ 226,678 97,463 97,463 446 \$224,991 \$0 \$0 Fund Balance - Ending \$0 \$226,678 \$224,98 NOTE: In accordance with KRS 91A.040(6), a copy of the complete audit report, including financial statements and supplemental information is on file at the County Judge Executive's office, 100 Courthouse Square, Franklin, Kentucky and is available for public inspection during normal business hours of 8:00 AM to 4:00 PM, Monday thru Friday. Any citizen may obtain from the County Judge a copy of the complete audit report, including financial statements and supplemental information for his personal use at a cost of ten cents per page. Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the aforementioned address from the County Transurer.

aforementioned address from the County Treasurer.

scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit

Other Matters

Supplementary Information

period of time

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Simpson County Fiscal Court. The Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with

additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report

Other Reporting Required by Government Auditing Standards

Other Reporting Required by Government Auditing Standards In accordance with Government Auditing Standards, we have also issued our report dated February 28, 2025, on our consideration of the Simpson County Fiscal Court'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 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 Simpson County Fiscal Court's internal control over financial reporting and compliance. reporting and compliance.

Respectfully submitted, Roy W. Hunter, CPA, PLLC Lexington, Kentucky				
February 28, 2025				
SIMPSON COUNTY BUDGETARY COMPARISON SCHEDULES Supplementary Information - Regulatory Basis				
For The Year Ended June 30, 2024				
GENERAL FUND				
			Actual	Variance with
			Amounts	Final Budget
	Budgeted Amou		(Budgetary	Positive
RECEIPTS	Original	Final	Basis)	(Negative)
Taxes	\$ 6,176,936	\$ 6,193,316	\$ 7,135,124	\$ 941.808
In Lieu Tax Payments	36,000	36,000	44,826	8,826
Licenses and Permits	237,500	363,750	636,371	272,621
Intergovernmental	6,458,054	6,508,072	4,742,265	(1,765,807)
Miscellaneous	33,960	112,958	304.712	191,754
Interest	49,000	49,000	142,253	93,253
Total Receipts	12,991,450	13,263,096	13,005,551	(257,545)
DISBURSEMENTS				
General Glvemment	6,366,739	6,694,718	6,145,119	549,599
Protection to Persons and Property	1,899,403	2,174,137	1,841,908	332,229
General Health and Sanitation	618,822	619,322	617,445	1,877
Social Services	62,500	62,500	58,009	4,491
Recreation and Culture Debt Service	315,752 434,670	316,752 434,670	316,624 434,670	128
Capital Projects	2,482,708	2,445,079	780.735	1,664,344
Administration	433.712	996.859	538,107	458,752
Total Disbursements	12,614,306	13,744,037	10,732,617	3,011,420
Excess (Deficiency) of Receipts Over	,- ,	-, ,	-, - ,-	-,- , -
Disbursements Before Other				
Adjustments to Cash (Uses)	377,144	(480,941)	2,272,934	2,753,875
Other Adjustments to Cash (Uses)				
Transfers To Other Funds	(653,321)	(653,321)	(550,625)	102,696
Transfers For Other Funds	127,177	127,177	738,409	611,232
Total Other Adjustments to Cash (Uses)	(526,144)	(526,144)	187,784	713,928
Net Change in Fund Balance Fund Balance - Beginning (Restated)	(149,000) 149,000	(1,007,085) 412,048	2,460,718 6,488,432	3,467,803 6,076,384
Fund Balance - Ending	\$ 0	\$ (595,037)	\$ 8,949,150	\$ 9,544,187