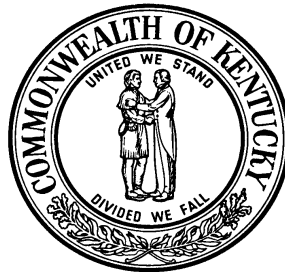


**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AGREED-UPON PROCEDURES ENGAGEMENT  
OF THE  
CASEY COUNTY  
PROPERTY VALUATION ADMINISTRATOR**

**For The Period  
July 1, 2024 Through June 30, 2025**



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**SUMMARY OF PROCEDURES AND FINDINGS**

**AGREED-UPON PROCEDURES OF THE  
CASEY COUNTY PROPERTY VALUATION ADMINISTRATOR**

For The Period July 1, 2024 Through June 30, 2025

The Casey County Property Valuation Administrator received an Agreed-Upon Procedures (AUP) engagement for the period July 1, 2024 through June 30, 2025. 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 Casey County Property Valuation Administrator, the following exceptions were noted:

- Deposits were not made weekly at a minimum.
- The final budget was compared to actual disbursements and the PVA overspent in the 600 account series by \$3,994.

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](http://auditor.ky.gov).

Respectfully submitted,

Allison Ball  
Auditor of Public Accounts  
Frankfort, KY

April 15, 2026



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ALLISON BALL  
AUDITOR OF PUBLIC ACCOUNTS

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

Holly M. Johnson, Secretary, Finance and Administration Cabinet  
The Honorable Bradley W. Johnson, Casey County Property Valuation Administrator  
Liberty, Kentucky 42539

We have performed the procedures enumerated below related to the Casey County Property Valuation Administrator (PVA) compliance with the *Fiscal and Personnel Administration Manual for the Office of Property Valuation Administrator* regarding the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts during the period July 1, 2024 through June 30, 2025.

An agreed-upon procedures engagement involves the APA performing specific procedures that the PVA has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. The Casey County PVA is responsible for compliance with these requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The Casey County PVA has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the PVA's compliance with the *Fiscal and Personnel Administration Manual for the Office of Property Valuation Administrator* regarding the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and findings are as follows:

1. Compliance Procedure -

Determine if the PVA has a receipts ledger, a disbursements ledger, and reconciles bank records to books each month. Re-perform the year-end bank reconciliation (June 30, 2025), for all bank accounts, to determine if amounts are accurate.

Finding -

No exceptions were found as a result of applying the procedure.



Holly M. Johnson, Secretary, Finance and Administration Cabinet  
The Honorable Bradley W. Johnson, Casey County Property Valuation Administrator  
(Continued)

2. Procedure -

Confirm all payments by the city to the PVA. Compare recorded city receipts to confirmed payment amounts obtained from city governments. Also compare recorded city receipts to the DOR list of cities to determine if the PVA has accounted for all city receipts.

Finding -

No exceptions were found as a result of applying the procedure.

3. Compliance Procedure -

Confirm all payments made by the fiscal court to the PVA. Compare the budgeted statutory contribution by the fiscal court to the legally required amounts calculated by the Department of Revenue. Trace the fiscal court payments from the fiscal court statutory contribution budget account to the PVA's local bank account.

Finding -

No exceptions were found as a result of applying the procedure.

4. Compliance Procedure -

Select one month (July 2024 – June 2025) and review bank statement to determine if deposits were made weekly at a minimum or if receipts of \$250 or more are deposited daily. Choose one week from month selected and determine if pre-numbered receipts were issued. Determine by inquiry of the PVA and scanning the receipts ledger if the PVA charges, issues receipts and deposits for all services provided.

Finding -

Deposits were not made weekly at a minimum. Receipts of \$250 or more were deposited daily. Pre-numbered receipts were issued. The PVA charges, issues receipts, and deposits for all services provided.

*PVA's Response: After discussing with the auditor, my office will make weekly deposits for all receipts.*

5. Procedure -

Determine if the PVA has a change fund and document the amount of the PVA's change fund.

Finding -

The PVA has a change fund of \$100.

6. Procedure -

Judgmentally select 15 disbursements from PVA records and agree amounts to paid invoices or other supporting documentation and bank records. Determine if the disbursement is for official business. Inspect all credit card statements (if any) to determine if disbursements are for official business.

Finding -

No exceptions were found as a result of applying the procedure.

Holly M. Johnson, Secretary, Finance and Administration Cabinet  
The Honorable Bradley W. Johnson, Casey County Property Valuation Administrator  
(Continued)

7. Compliance Procedure -

Compare capital outlay disbursements with supporting documentation, bank records, and proper purchasing procedures. Observe newly acquired assets. Determine if assets were added to the PVA's Capital Asset Inventory List.

Finding -

No exceptions were found as a result of applying the procedure.

8. Procedure -

Scan vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized.

Finding -

No exceptions were found as a result of applying the procedure.

9. Compliance Procedure -

Compare the PVA's final budget to actual disbursements to determine if the PVA overspent in any account series.

Finding -

The final budget was compared to actual disbursements and the PVA overspent in the 600 account series by \$3,994.

*PVA's Response: In the future, I will amend my budget if I spend more than originally budgeted.*

10. Compliance Procedure -

Determine whether cash balances were properly transferred from the former PVA to the new PVA.

Finding -

Not applicable as no change in the PVA.

11. Compliance Procedure -

For PVA office employees hired between July 1, 2024 and June 30, 2025, determine if the Ethics Certification Form has been completed and is on file.

Finding -

Not applicable since no one was hired between July 1, 2024 and June 30, 2025.

Holly M. Johnson, Secretary, Finance and Administration Cabinet  
The Honorable Bradley W. Johnson, Casey County Property Valuation Administrator  
(Continued)

12. Compliance Procedure -

Determine if the PVA's office was closed any day other than the state's approved holidays. If so, determine if the proper procedures and forms were completed.

Finding -

No exceptions were found as a result of applying the procedure.

13. Compliance Procedure -

During county election years, determine if the property valuation administrator spent more than forty percent (40%) of the allowances available to the PVA's office from county funds during the first five (5) months of the fiscal year in which the general election is held. (KRS 132.590(12)).

Finding -

Not applicable since it was not a county election year.

We were engaged by the Finance and Administration Cabinet, Department of Revenue and the Casey County PVA to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Casey County PVA and of the Finance and Administration Cabinet, Department of Revenue and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is to present the procedures performed and the results of those procedures and is not suitable for any other purpose. This report is intended solely for the information and use of the Casey County PVA and the Finance and Administration Cabinet, Department of Revenue and is not intended to be and should not be used by anyone other than the specified parties.

Respectfully submitted,



Allison Ball  
Auditor of Public Accounts  
Frankfort, KY

April 15, 2026