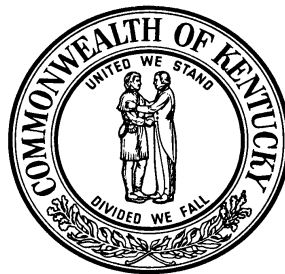


**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AGREED-UPON PROCEDURES ENGAGEMENT
OF THE
WARREN COUNTY
PROPERTY VALUATION ADMINISTRATOR**

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



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SUMMARY OF PROCEDURES AND FINDINGS

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

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

The Warren 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 Warren County Property Valuation Administrator, the following exceptions were noted:

- The year-end bank reconciliation for the appropriations account was not accurate.
- All payments made to the PVA were confirmed except for Oakland City, who failed to return the auditor's confirmation request.
- We could not determine whether deposits were made weekly at a minimum or if receipts of \$250 or more were deposited daily. Pre-numbered receipts were not issued. The PVA does not charge for copies.
- Seven disbursements could not be agreed to cancelled checks because the PVA used a debit card for those disbursements.
- We could not compare the final budget to actual disbursements because the disbursements ledger did not have totals by category.

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,

Allison Ball
Auditor of Public Accounts
Frankfort, KY

June 17, 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 Joshua Hardy, Warren County Property Valuation Administrator
Bowling Green, Kentucky 42101

We have performed the procedures enumerated below related to the Warren 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 Warren 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 Warren 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 reconcile 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 -

The PVA has a receipts and disbursements ledger and reconciles the bank records to the books each month. The year-end bank reconciliation for the appropriations account was not accurate.

PVA's Response: Due to a single outstanding transaction of \$348.98, the year end bank reconciliation for the appropriations account was off by \$348.98. Since the AUP occurred, this has been corrected.



Holly M. Johnson, Secretary, Finance and Administration Cabinet
The Honorable Joshua Hardy, Warren 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 -

All payments made to the PVA were confirmed except for Oakland City, who failed to return the auditor's confirmation request.

PVA's Response: The official did not provide a response.

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 -

We could not determine whether deposits were made weekly at a minimum or if receipts of \$250 or more were deposited daily. Pre-numbered receipts were not issued. The PVA does not charge for copies.

PVA's Response: The official did not provide a response.

5. Procedure -

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

Finding -

The PVA does not have a change fund.

Holly M. Johnson, Secretary, Finance and Administration Cabinet
The Honorable Joshua Hardy, Warren County Property Valuation Administrator
(Continued)

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 -

The selected disbursements agreed to paid invoices or other supporting documentation; however, seven disbursements could not be agreed to cancelled checks because the PVA used a debit card for those disbursements. Expenditures were determined to be for official business. The PVA does not use a credit card.

PVA's Response: The official did not provide a response.

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 -

We could not compare the final budget to actual disbursements because the disbursements ledger did not have totals by category.

PVA's Response: For two out of three years so far, we've managed our budget so well we've ran a surplus, and returned appropriated funds to the County and Cities of Warren County. Bowling Green, and Warren County officials both expressed surprise when they received the first returned funds. The PVA returning taxpayer dollars had not occurred prior to 2023. Our bookkeeper will update the chart of accounts which will subsequently resolve the ledger to having totals by category.

Holly M. Johnson, Secretary, Finance and Administration Cabinet
The Honorable Joshua Hardy, Warren County Property Valuation Administrator
(Continued)

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 -

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

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 Warren 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 Warren 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.

Holly M. Johnson, Secretary, Finance and Administration Cabinet
The Honorable Joshua Hardy, Warren County Property Valuation Administrator
(Continued)

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 Warren 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,

A handwritten signature in black ink that reads "Allison Ball". The signature is written in a cursive, flowing style.

Allison Ball
Auditor of Public Accounts
Frankfort, KY

June 17, 2026