

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

**For The Period
July 1, 2017 Through November 30, 2018**



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Independent Accountant's Report
On Applying Agreed-Upon Procedures

William M. Landrum III, Secretary, Finance and Administration Cabinet
The Honorable Michael Bryan, Former Trigg County Property Valuation Administrator
The Honorable Lauren Fowler, Trigg County Property Valuation Administrator
Cadiz, Kentucky 42211

We have performed the procedures enumerated below, which were agreed to by the Finance and Administration Cabinet, Department of Revenue (DOR), and the former Trigg County Property Valuation Administrator (PVA), solely to assist you with the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts for the period July 1, 2017 through November 30, 2018. PVA's management is responsible for the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. 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 (November 30, 2018), for all bank accounts, to determine if amounts are accurate.

Finding -

The former PVA had a receipts and disbursements ledger. The former PVA performed monthly bank reconciliations. The November 30, 2018 bank reconciliation was accurate.

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 -

The payments from the cities have been confirmed and agree to the former PVA receipts records. The list of city receipts is complete.

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(Continued)

3. 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 -

Payments made by the fiscal court to the former PVA have been confirmed. The budgeted statutory contribution by the fiscal court agreed to the legally required amounts calculated by the Department of Revenue. The fiscal court payments were traced from the fiscal court statutory contribution budget account to the former PVA's local bank accounts.

4. 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 agree to paid invoices or other supporting documentation and bank records. Disbursements were determined to be for official business.

5. 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 -

Not applicable as there were no capital outlay disbursements during the period July 1, 2017 through November 30, 2018.

6. 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 -

The former PVA's agreement and contract payments agree to cost schedules and the services received were appropriate, for official business, and properly authorized.

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(Continued)

7. Procedure -

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

Finding -

Budget to actual disbursements were compared and the former PVA overspent in the 199A account series by \$8,806 and the 800 account series by \$1,961. The former PVA had uncategorized disbursements of \$1,137.

8. Procedure -

Determine whether timesheets are completed, maintained, approved, and support hours worked by inspecting one pay period's timesheets.

Finding -

Time records were completed, maintained, approved, and support the hours worked.

9. Procedure -

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

Finding -

Cash balances were properly transferred from the former PVA to the new PVA.

10. Procedure -

For PVA office employees hired between July 1, 2017 and November 30, 2018, determine if the Ethics Certification Form has been completed and is on file.

Finding -

The former PVA had on file the completed Ethics Certification Form for newly hired employees, hired between July 1, 2017 and November 30, 2018.

11. 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 -

The former PVA followed the proper procedures, but did not maintain the appropriate form for the days the office were closed other than the state's approved holidays.

Former PVA's Response: Executive orders were faxed to administrative support as instructed.

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(Continued)

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 the receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts. 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.

This report is intended solely for the information and use of the former Property Valuation Administrator and the Finance and Administration Cabinet, Department of Revenue, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mike Harmon", with a long horizontal line extending to the right.

Mike Harmon
Auditor of Public Accounts

December 12, 2018