

Oliver Seeks PVA Re-election

Being your Allen County Property Valuation Administrator is a rewarding service to our community I enjoy. I am announcing my candidacy for re-election as your Allen County Property Valuation Administrator.



We have been working diligently to provide you with the service and information you expect from your Property Valuation office by processing the information promptly and keeping the parcel information up to date for our county. Our goal is to continue to provide friendly, efficient, reliable and organized service.

I am asking for your vote as the Republican candidate for Allen County PVA and your continued support as I

look forward to seeing you in the upcoming months. It is an honor to serve Allen County and our community we call home. Thank you for allowing me this opportunity!

Tracy Oliver
Allen County
Property Valuation
Administrator
Certified Kentucky
Assessor & Senior
Kentucky Assessor

PRIMARY CONTINUED FROM PAGE A6

of Election Finance before starting their campaign. Candidates should not have begun to raise or spend money until these forms were filed. The Citizen-Times has welcomed and featured bios of candidates the last few weeks with their "letter of intent" filing completed.

Kentucky Revised Statutes (KRS) 118.125 defines the notification and declaration (form SBE 66) of a candidate filing locally and requires the form to be signed by candidate and two registered voters of the same party from the district or jurisdiction from which the candidate seeks nomination. Form KREF-001 identifies the appointment of campaign treasurer and optional request of reporting exemption. The last step for filing includes a \$50 filing fee payable at the time of filing.

Upon filing, a candidate solemnly swears that they believe in the principles of the chosen political party with intent to support its principles and policies and meet all statutory and constitutional qualifications of the office they are seeking. Also a candidate will not knowingly violate any election law or any law relating to corrupt and fraudulent practice in campaigns or elections in Kentucky.

Current registered voters have until December 31, 2025 if they desire to change a party affiliation as Kentucky has a closed primary election with only the party registered of voter allowed to vote within their party. General elections allows a voter to cross political lines when voting.

An individual can register to vote by April 20, 2026 if they are a United States citizen and a Kentucky resident for at least 28 days before the election and be at least 18 years old by the next General Election. Kentucky law allows qualified

individuals to register at 17 years of age and be able to participate in a Primary Election if the individual will be 18 years old by the General Election. An individual cannot be a convicted felon (or, if convicted of a felony, the right to vote has been restored following an expungement, executive pardon, or executive order) or have been judged mentally incompetent in a court of law and have voting rights removed as well as not claim the right to vote outside Kentucky. Non-U.S. citizens, including U.S. nationals do not qualify for registering to vote in Kentucky.

As of Monday, Nov. 10, candidates filing were: Sarah Constant, County Clerk; Dennis Harper, Judge-Executive; Tracy Oliver, Property Valuation Administrator; Tim Meador, Jailer; Brandon Ford, Sheriff; Darren Davis, Coroner; Johnathan Carter, Jailer; Eric Twayne Jones, Magistrate 3; David Burch, Mayor; Todd Bransford, Magistrate 1; Kyle D. Harper, Jailer; Ricky D. Cooksey, Magistrate 4; Anthony Thompson, Magistrate 5; Hallye M. Arterburn, County Attorney; Wendell Spears, Magistrate 2; Rob Herrington, Judge-Executive; William Bray, Magistrate 3, William Thomason, Magistrate 3.

A public drawing for ballot position will be held Thursday, Jan. 15, 2026 at 2 p.m. at the County Clerk's office and January 26, 2026 Kentucky Secretary of State will certify the candidate names to the Clerk's office. Primary Election Day is Tuesday, May 19, 2026.

Candidates are reminded of temporary election signage within Scottsville city limits should abide within sign regulation ordinance placement after April 1, 2026 and removed by May 31, 2026. Allen County does not have any signage ordinance.

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▲ PHOTO | H.D. OVERHOLT
The family from Need More Acres presented two of the boxes along with members of the Allen County Homemakers, the UK Extension Office, and Family and Consumer Services. From left to right, Adaline Howell, Lilah Howell, Nancy Owens, Sterling Howell, Michelle Howell, Nathan Howell, Carter Howell, Ann Barton, Ann Steenbergen, Nan Montgomery (FCS agent), Colby Dye (Agriculture agent).

herself and the Ag agent, Colby Dye, go out to Need More Acres farm on the third Monday of each month, and loading up the food boxes before delivering them throughout the community.

"He and I go over to Briarwood Shores, we deliver 30 there, and then we come back to the (Extension) office here, and we meet with Pam Simmons and Jackie Howard from the Meals on Wheels Program, and they take anywhere from 13 to 15 each," Owens

explained. "Then, the Allen County Homemakers hand the rest of them out in the Extension office's trailer in the back."

Owens explained that the boxes are for low-income seniors that are on Medicaid, with the program having started in 2017.

"It's a first come, first serve basis, and they just come in, and they receive the food boxes, they come to the back parking lot back there," Owens said.

Owens added that whenever she was working at the Extension office, she would host a monthly

cooking class with the seniors that received the box, and recalled how several of them had been able to improve their health.

"Need More Acres is a small, family farm here in Allen County, we are mainly a four-season produce farm, so we're growing produce year-round," Nathan Howell, the co-owner and operator at Need More Acres, said. "It's a good benefit, not just to my farm, because these boxes are actually a collaboration of many farms' products that go into these boxes."

Howell expressed that it is "always good" to see products go to folks

that need them in the community.

"Working with this program, we truly see folks that not only may be in need of food, but they truly appreciate it and can use the food that is in the box," Howell expressed. "Working with them over the years, it's interesting to hear the stories of how they look forward to the box, how they appreciate it, what's in it, how they learn how to use, and utilize some of the different vegetables, because it's not always the same thing; it's a seasonal box."

GRANT
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ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Dennis Harper, Allen County Judge/Executive
The Honorable Sarah Constant, Allen County Clerk
Members of the Allen County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the County Clerk of Allen County, Kentucky, for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Allen County Clerk for the year ended December 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. 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 statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Allen County Clerk, as of December 31, 2024, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, 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 the Allen County Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Allen County Clerk on the basis of the accounting practices prescribed or permitted by the laws of Kentucky 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 presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. 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 from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Allen County Clerk's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable 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 GAS 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 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 GAS, 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 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 appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Allen County Clerk'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Allen County Clerk's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we have identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 5, 2025, on our consideration of the Allen County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Allen County Clerk's internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, KY

September 5, 2025

State law requires the Auditor of Public Accounts to annually audit fiscal courts, county clerks, and sheriffs; and print the results in a newspaper having general circulation in the county. The complete audit and any other audit of state agencies, fiscal courts, county clerks, sheriffs, and property valuation administrators may be viewed in the reports section of the Auditor of Public Accounts' website at auditor.ky.gov or upon request by calling 1-800-247-9126.

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