



**COMMONWEALTH OF KENTUCKY
OFFICE OF THE ATTORNEY GENERAL**

**RUSSELL COLEMAN
ATTORNEY GENERAL**

**1024 CAPITAL CENTER DRIVE
SUITE 200
FRANKFORT, KY 40601
(502) 696-5300**

September 29, 2025

Kentucky Transportation Cabinet
Department of Vehicle Registration
Division of Motor Vehicle Licensing
PO Box 2014
Frankfort, Kentucky 40601-2014

Re: Specialty License Plate Audit
Child Victims' Trust Fund, Fiscal Year Ending June 30, 2025

To Whom It May Concern:

Enclosed are the Attestation Form TC96-324 and internal audit of special license plate funds received by the Child Victims' Trust Fund. Should you have any questions or concerns regarding this information, please do not hesitate to contact me.

Thank you for your time and attention in this matter.

Respectfully,

A handwritten signature in blue ink, reading "Serah E. Wiedenhofer", is positioned below the "Respectfully," text.

Serah E. Wiedenhofer
Designee for Attorney General Russell Coleman
Chairperson for the Child Abuse and Neglect Prevention Board
502-764-0684 | serah.wiedenhofer@ky.gov

Encls.

cc:

Mr. Mike Thompson, via email at mike.thompson@ky.gov
Mr. Mattt Frey, via email at matt.frey@ky.gov
Mr. Jay Hartz, via email at jay.hartz@kylegislature.gov

ATTESTATION

INSTRUCTIONS:

1. Per 601 KAR 9:130 [section 20] and KRS 186.164(14) all funds must be deposited into a separate account that must be audited every year at the expense of the group or organization to ensure that the funds are used solely for the specified purpose.
2. Every group or organization shall submit this form attesting its compliance with KRS 186.164(14).
3. In addition:
 - a. A group or organization that receives no more than \$15,000 during its fiscal year has no other documentation requirement.
 - b. A group or organization that receives \$15,001 to \$75,000 during its fiscal year shall also submit the results of an internal or external audit.
 - c. A group or organization that receives more than \$75,000 during its fiscal year shall also submit the results of an external audit. Groups or organizations that are considered to be budget units in accordance with KRS 43.010(2) will give the Auditor of Public accounts the right of first refusal to perform that yearly audit.
4. All documentation must be submitted no later than ninety (90) days after the completion of the group or organization's fiscal year.
5. Mail documents to: PO Box 2014, Frankfort KY 40601-2014

I hereby certify and attest that Child Victims' Trust Fund

Group or Organization

received the sum of \$ \$16,670.00 during FY 2025, representing payment(s) collected from the sale of
Year
special license plates.

Pursuant to KRS 186.164(14), these funds were deposited into a separate account maintained by

the Office of the Attorney General, Office of Management & Budget and all the funds were used for

Group or Organization

N/A - no funds used during Fiscal Year 2025

Purpose

Attestation: Serah E. Wiedenhofer
Designee for AG Russell Coleman, Chair

Child Victims' Trust Fund/ Child Abuse &
Neglect Prevention Board

Printed Name of Officer/Director

Group or Organization

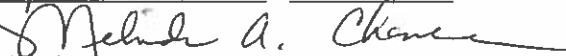

Officer/Director Signature


Witness Signature

Subscribed and sworn before me this 25th day of

Sept., 2026

Melinda A. Chance



Printed Name of Notary

Notary Signature

My commission #: KYNP59392

My commission expires: 11 / 19 / 2026

Child Victims' Trust Fund

"I Care About Kids" Specialty License Plate Internal Audit

FY 2025

(July 1, 2024 -June 30, 2025)





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ATTORNEY GENERAL**

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**Kentucky Child Victims' Trust Fund (CVTF)
Internal Audit: Specialty License Plate**

September 22, 2025


An Internal Audit has been completed for the 2025 Fiscal Year. The audit was performed to ensure that the receipts and disbursements correlated to the amount reported by the Transportation Cabinet (KYTC). Also, the audit reviewed that these funds were in compliance with KRS 186.164 (14).

The CVTF received \$20, 269.19 in specialty plate fees for the 2025 Fiscal Year. This amount included deposits totaling \$16, 670 (from July 2024 to July 2025) directly related to the purchase and renewal of the "I Care About Kids" license plates. In addition, the CVTF received \$3,626.19 of excess fees issued by the Kentucky Transportation Cabinet.

These funds were electronically deposited by the Transportation Cabinet into the Child Victims' Trust Fund (Fund #6305) throughout Fiscal Year 2025. Beginning January 2025, KYTC advised to keep the quarterly payments separate from other revenue sources. In order to comply with these instructions, the deposits directly related to the purchase and renewal of the "I Care About Kids" license plates were transferred to a new account (Fund # 63B0). The yearly excess fees remained in the initial revenue account (6305) with all other revenue sources. The yearly excess fees are delineated within 6305 using the R320 code.

The CVTF did not use any of the deposits directly relating to the purchase and renewal of the "I Care About Kids" license plates during Fiscal Year 2025. As of June 30, 2025, the CVTF's fiscal year end, the entirety of those funds, \$16,670, remained in the specialty license plate account (63B0).

Jamie Hamilton


Audit Manager
Medicaid Fraud and Abuse
Office of the Attorney General

Acknowledgment:

Serah E. Widenhoefer

Name

Signature

Designee for Attorney General Russell Coleman, Chair

Title

The Child Abuse and Neglect Prevention Board
Office of the Attorney General

JUNE 2025

Summary Fund Activity Report Fiscal Year 2025 (1 July 2024 - 30 June 2025)

Child Victims Trust Fund (6305)

FY2025 YTD

Carryforward Beginning Balance 6305 \$ 666,591.98

Receipts:

Child Victim Fund (R202) \$ 15,862.00

License Plate (R320) \$ 3,626.19

Interest Income (R771) \$ 32,506.26

Miscellaneous Donations (R802) \$ 18,771.89

Total Receipts: \$ 70,766.34

TOTAL SOURCE OF FUNDS 6305 \$ 737,358.32

Expenditures:

Transfer FY25 1st Xfer from 6305 to 1368 MXPO \$ -

TOTAL EXPENDED 6305 \$ -

Fund Balance (Cash on Hand) 6305 \$ 737,358.32

CVTF-KYTC SP LICENSE PLATE (6380)

FY2025 YTD

Carryforward Beginning Balance 6308 \$ -

Receipts:

License Plate (R320) \$ 16,670.00

Interest Income (R771) \$ 216.70

Total Receipts: \$ 16,886.70

TOTAL SOURCE OF FUNDS 6380 \$ 16,886.70

Expenditures:

\$ -

TOTAL EXPENDED 6380 \$ -

Fund Balance (Cash on Hand) 6380 \$ 16,886.70

Summary Fund Activity Report Fiscal Year 2025 (1 July 2024 - 30 June 2025)

Child Victims Trust Fund (6305)

Carryforward Beginning Balance 6305	666,591.98	688,302.28	691,919.05	694,652.31	702,654.19	709,280.16	711,960.71	713,497.31	712,037.04	714,538.61	722,919.69	721,462.94	
Receipts:													
Child Victim Fund (R202)	901.00	93.00	118.00	1,369.00	604.00	20.00	20.00	3,047.00					YTD
License Plate (R320)	4,290.00			3,825.00			(1,030.00)	(7,085.00)					15,862.00
Interest Income (R771)	2,892.33	3,523.77	2,615.26	2,807.88	2,622.32	2,660.55	2,546.60	2,577.73	2,501.57	5,760.00	(5,760.00)		3,626.19
Miscellaneous Donations (R802)	13,626.97				3,399.65					2,621.08	2,557.98		32,506.26
Total Receipts:	21,710.30	3,616.77	2,733.26	8,001.88	6,621.97	2,680.55	1,536.60	(1,460.27)	2,501.57	8,381.08	(1,456.75)	15,895.38	18,771.89
TOTAL SOURCE OF FUNDS 6305	688,302.28	691,919.05	694,652.31	702,654.19	709,280.16	711,960.71	713,497.31	712,037.04	714,538.61	722,919.69	721,462.94	737,358.32	70,766.34

Expenditures: (includes Transfers to ISM and charges by United Way for RECC donation processing)

TOTAL EXPENDED 6305

Fund Balance (Cash on Hand) 6305	688,302.28	691,919.05	694,652.31	702,654.19	709,280.16	711,960.71	713,497.31	712,037.04	714,538.61	722,919.69	721,462.94	737,358.32	
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Summary Fund Activity Report Fiscal Year 2025 (1 July 2024 - 30 June 2025)

CVTF-KYTC SP LICENSE PLATE (6380)

Carryforward Beginning Balance 6380

	July	August	September	October	November	December	January	February	March	April	May	June	YTD
Receipts:													
License Plate (R320)							3,825.00	7,085.00			5,760.00		16,670.00
Interest Income (R771)							1.16	24.78	38.56	40.12	52.49	59.59	216.70
Total Receipts:							3,826.16	7,109.78	38.56	40.12	5,812.49	59.59	16,886.70
TOTAL SOURCE OF FUNDS 6305	-	-	-	-	-	-	3,826.16	10,935.94	10,974.50	11,014.62	16,827.11	16,886.70	16,886.70

TOTAL EXPENDED 6380

Fund Balance (Cash on Hand) 6380

	-	-	-	-	-	-	3,826.16	10,935.94	10,974.50	11,014.62	16,827.11	16,886.70	
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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

August 25, 2025

Russell Coleman, Attorney General
Office of the Attorney General
1024 Capital Center Drive
Frankfort, KY 40601

RE: Request for Audit of the Child Victims' Trust Fund for the period ended June 30, 2025

Dear Attorney General Russell Coleman:

We have received your request for audit of the Child Victims' Trust Fund, for the period ended June 30, 2025. We are unable to perform the audit at this time. KRS 45.149, therefore, authorizes you to enter into a contract with a certified public accountant (CPA) for the audit. Please be aware that each year you are required to submit a written request to the APA prior to entering into or renewing a contract with a private certified public accounting (CPA) firm.

This authorization is contingent upon the contract's containing the following provisions:

- 1) The audit shall be performed in accordance with auditing standards generally accepted in the United States of America and the standards for financial and compliance audits contained in *Government Auditing Standards* (GAGAS), issued by the United States Government Accountability Office.
- 2) At the conclusion of the audit, one copy of the audit report, including the report on internal control and compliance and the management letter, if applicable, shall be sent to our office, the Attorney General, and the Legislative Research Commission.
- 3) Our office shall be allowed access to all working papers, including the audit program, prepared as part of the audit process.

If you have any questions concerning these conditions, or if we can be of further assistance, please feel free to contact Matt Frey, Executive Director, Office of State Government Audits and Technology, via email at Matt.Frey@ky.gov.

Sincerely,

Shari L. Scott, CPA

Shari L. Scott, CPA
Deputy State Auditor

