



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

Linda Hampton, Executive Director
Governor's Office of Early Childhood
125 Holmes Street, Suite 3
Frankfort, KY 40601

Adam Meier, Secretary
Cabinet for Health and Family Services
Office of the Secretary
275 East Main Street, 5W-A
Frankfort, KY 40601

Independent Accountant's Report

We have reviewed the expenditures of the Early Childhood Development Fund from July 1, 2017 to June 30, 2018. The Governor's Office of Early Childhood (GOEC) and the Cabinet for Health and Family Services (CHFS) are responsible for ensuring expenditures reported within the Early Childhood Development Fund are complete and accurate. Our responsibility is to express a conclusion on the expenditures reported within the Early Childhood Development Fund based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to the expenditures reported within the Early Childhood Development Fund. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the expenditures reported within the Early Childhood Development Fund are complete and accurate, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe our review provides a reasonable basis for our conclusions.

GOEC and CHFS are responsible for the material portion of expenditures reported within the Early Childhood Development Fund. Immaterial expenditure activity responsible by other entities were not subject to our review procedures, and would not impact our conclusion.

Based on our review, we are not aware of any material modifications that should be made to the expenditures, as recorded in the enhanced Management Administrative Reporting System (eMARS) by GOEC or CHFS for the year ended June 30, 2018, in order for them to be complete and accurately reported within the Early Childhood Development Fund.



Linda Hampton, Executive Director, Governor's Office of Early Childhood
Adam Meier, Secretary, Cabinet for Health and Family Services
(Continued)

This report is intended solely to fulfill the review requirements established in Kentucky Revised Statutes (KRS) 200.151 and is not suitable for any other purpose.

Sincerely,

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

May 15, 2019