



**MIKE HARMON**  
**AUDITOR OF PUBLIC ACCOUNTS**

Warren Beeler, Executive Director  
Governor's Office of Agricultural Policy  
404 Ann Street  
Frankfort, KY 40601

Charles Snavelly, Secretary  
Energy and Environment Cabinet  
500 Mero Street  
Frankfort, KY 40601

Independent Accountant's Report

We have reviewed the expenditures of the Rural Development Fund from July 1, 2016 to June 30, 2017. The Governor's Office of Agricultural Policy (GOAP) and the Energy and Environment Cabinet (EEC) are responsible for ensuring expenditures reported within the Rural Development Fund are complete and accurate. Our responsibility is to express a conclusion on the expenditures reported within the Rural 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 us to obtain limited assurance about whether any material modifications should be made to the expenditures reported within the Rural 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 Rural 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.

GOAP and EEC are responsible for the material portion of expenditures reported within the Rural 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 the Governor's Office of Agricultural Policy or the Energy and Environment Cabinet for the year ended June 30, 2017, in order for them to be complete and accurately reported within the Rural Development Fund.



Warren Beeler, Executive Director, Governor's Office Of Agriculture Policy  
Charles Snavelly, Secretary, Energy and Environment Cabinet  
(Continued)

This report is intended solely to fulfill the review requirements established in Kentucky Revised Statutes (KRS) 248.655 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

June 13, 2018