



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

Dr. Aaron Thompson, President  
Kentucky Council on Postsecondary Education  
1024 Capital Center Drive, Suite 320  
Frankfort, KY 40601

Independent Accountant's Report

We have reviewed the expenditures of the Lung Cancer Research Fund from July 1, 2017 to June 30, 2018. The Kentucky Council on Postsecondary Education is responsible for ensuring expenditures reported within the Lung Cancer Research Fund are complete and accurate. Our responsibility is to express a conclusion on the expenditures reported within the Lung Cancer Research 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 Lung Cancer Research 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 Lung Cancer Research 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.

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 Kentucky Council on Postsecondary Education for the year ended June 30, 2018, in order for them to be complete and accurately reported within the Lung Cancer Research Fund.

The report is intended solely to fulfill the review requirement established in Kentucky Revised Statutes (KRS) 164.476 and is not suitable for any other purpose.

Sincerely,

Mike Harmon  
Auditor of Public Accounts

May 15, 2019

