



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

Van Ingram, Executive Director
Office of Drug Control Policy
125 Holmes Street
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Adam Meier, Secretary
Cabinet for Health and Family Services
275 East Main Street, 5W-A
Frankfort, KY 40601

Independent Accountant's Report

We have reviewed the expenditures of the Kentucky Health Care Improvement fund from July 1, 2017 to June 30, 2018. The Office of Drug Control Policy (ODCP) and the Cabinet for Health and Family Services (CHFS) are responsible for ensuring expenditures reported within the Kentucky Health Care Improvement Fund are complete and accurate. Our responsibility is to express a conclusion on the expenditures reported within the Kentucky Health Care Improvement 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 Kentucky Health Care Improvement 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 Kentucky Health Care Improvement 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 ODCP or CHFS for the year ended June 30, 2018, in order for them to be complete and accurately reported within the Kentucky Health Care Improvement Fund.

This report is intended solely to fulfill the review requirements established in Kentucky Revised Statutes (KRS) 194A.055 and is not suitable for any other purpose.

Sincerely,

Mike Harmon
Auditor of Public Accounts

May 15, 2019

