



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

September 15, 2021

Scott Smith, Executive Director  
Kentucky Mountain Regional Recreational Authority  
P.O. Box 669  
Hindman, KY 41822

Dear Mr. Smith:

In accordance with KRS 148.0222, the Kentucky Mountain Regional Recreation Authority is charged with the responsibility of annually procuring from the Auditor of Public Accounts (APA) an audit of, "...the authority's financial systems, conducted in accordance with generally accepted auditing standards." Please be advised that the authority has met this responsibility as to the fiscal year ending June 30, 2021.

As applied in this specific, initial circumstance, the procurement would result in a full financial statement audit for the Authority for a time period in which only twelve disbursements were made. With such minimal activity, and considering the costs and resources involved in conducting a full audit, the APA has elected to defer conducting the actual audit procedures until the FY22 procedures are being performed. By conducting the FY 21 and FY 22 audit procedures concurrently, the goal of accountability is maintained while also saving public resources for use in making recreational opportunities available to our citizens.

The APA looks forward to concurrently performing the FY 21 and FY 22 audits and welcomes the opportunity for continued work with the Authority.

If you have any questions, please contact Jason Johnson, Executive Director, Office of State Government Audits and Technology or me.

Thank you and God Bless,

Mike Harmon  
Auditor of Public Accounts

c: Robert Stivers, Senate President  
David Osborne, Speaker of the House  
Dennis Keene, Commissioner, Department for Local Government.

