

**REPORT OF THE AUDIT OF
MOTOR VEHICLE AND MOTORBOAT TAXES
AND REGISTRATION FEES COLLECTED AND REMITTED
TO THE COMMONWEALTH OF KENTUCKY
BY EACH COUNTY CLERK**

**For The Year Ended
December 31, 2023**



**ALLISON BALL
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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

Jim Gray, Secretary, Kentucky Transportation Cabinet
Holly M. Johnson, Secretary, Finance and Administration Cabinet
Ray A. Perry, Secretary, Public Protection Cabinet

Report on the Audit of the Schedules

Opinion

We have audited the accompanying Schedule of Motor Vehicle and Motorboat Taxes and Registration Fees Collected and Paid to the Commonwealth of Kentucky by Each County Clerk - Cash Basis for the year ended December 31, 2023, the accompanying Schedule of Vehicle Registration Fees Payable to the Commonwealth by Each County Clerk - Cash Basis for the year ended December 31, 2023, and the related notes to the schedules.

In our opinion, the accompanying schedules present fairly, in all material respects, the cash basis presentation of the motor vehicle and motorboat taxes and registration fees collected and paid, and the registration fees payable to the Commonwealth of Kentucky by each county clerk as of and for the year ended December 31, 2023, in accordance with the cash basis of accounting described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Kentucky Transportation Cabinet and each county clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the schedules, which describes the basis of accounting. The schedules are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Schedules

Management of the Kentucky Transportation Cabinet and each respective county clerk is responsible for the preparation and fair presentation of the elements included in the schedules in accordance with the cash basis of accounting described in Note 1. This includes determining that the cash basis of accounting is an acceptable basis for the preparation of the schedules in the circumstances. Management of the Kentucky Transportation Cabinet along with each respective county clerk is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.



Jim Gray, Secretary, Kentucky Transportation Cabinet
Holly M. Johnson, Secretary, Finance and Administration Cabinet
Ray A. Perry, Secretary, Public Protection Cabinet

Auditor's Responsibility for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Kentucky Transportation Cabinet and each county clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Kentucky Transportation Cabinet and each county clerk's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter - Restriction on Use

This report is intended solely for the information and use of the Kentucky Transportation Cabinet, the Kentucky Finance and Administration Cabinet, and each county clerk, and is not intended to be and should not be used by anyone other than these specified parties.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 2, 2024, on our consideration of the Kentucky Transportation Cabinet's and each respective county clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion of the effectiveness of the Kentucky Transportation Cabinet's and each respective county clerk's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Kentucky Transportation Cabinet's and each respective county clerk's internal control over financial reporting and compliance.

Jim Gray, Secretary, Kentucky Transportation Cabinet
Holly M. Johnson, Secretary, Finance and Administration Cabinet
Ray A. Perry, Secretary, Public Protection Cabinet

Other Reporting Required by *Government Auditing Standards* (Continued)

Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report findings:

2023-001 The Kentucky Transportation Cabinet And The Commonwealth Office Of Technology Did Not Recover The Kentucky Automated Vehicle Information System During Disaster Recovery Testing

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

April 2, 2024

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SCHEDULE OF MOTOR VEHICLE AND MOTORBOAT TAXES AND
REGISTRATION FEES COLLECTED AND PAID TO THE
COMMONWEALTH OF KENTUCKY BY EACH COUNTY CLERK

For The Year Ended December 31, 2023

County	Usage Tax	Ad Valorem Tax	License Fees
Adair	\$ 3,481,460	\$ 788,218	\$ 756,526
Allen	1,949,998	1,011,760	563,382
Anderson	2,372,593	1,455,673	654,252
Ballard	1,167,322	470,057	296,135
Barren	6,955,109	2,040,046	1,263,359
Bath	902,197	519,932	306,231
Bell	2,937,016	764,820	449,271
Boone	21,060,202	7,841,263	3,786,884
Bourbon	6,172,689	1,168,150	711,988
Boyd	7,396,668	2,303,411	1,046,651
Boyle	6,559,591	1,383,772	706,442
Bracken	1,124,635	423,270	232,121
Breathitt	844,152	446,394	267,820
Breckinridge	1,560,301	1,102,104	772,652
Bullitt	7,961,534	4,356,623	1,980,176
Butler	1,074,093	2,843,781	729,648
Caldwell	1,726,413	730,238	419,161
Calloway	4,871,619	1,733,400	1,052,104
Campbell	10,978,813	4,061,145	1,731,122
Carlisle	697,532	340,875	229,077
Carroll	2,079,419	538,162	290,341
Carter	3,577,022	1,410,148	773,724
Casey	752,338	676,523	482,728
Christian	8,209,157	2,152,378	1,461,607
Clark	4,454,354	2,039,889	1,062,567
Clay	971,308	716,072	395,351
Clinton	749,482	440,089	381,017
Crittenden	638,645	397,090	250,258
Cumberland	831,908	314,423	231,391
Daviess	12,979,813	4,517,524	2,568,005
Edmonson	914,766	711,992	380,677
Elliott	319,826	213,012	131,097
Estill	738,276	591,953	360,604
Fayette	45,456,518	21,940,294	6,105,600
Fleming	2,395,783	757,203	439,084
Floyd	5,327,324	2,978,260	1,118,651
Franklin	7,959,280	2,362,110	1,310,605
Fulton	519,214	198,043	166,755
Gallatin	881,316	460,077	228,676
Garrard	1,387,098	1,022,930	491,071
Grant	5,958,905	1,138,530	692,035

SCHEDULE OF MOTOR VEHICLE AND MOTORBOAT TAXES AND
REGISTRATION FEES COLLECTED AND PAID TO THE
COMMONWEALTH OF KENTUCKY BY EACH COUNTY CLERK
For The Year Ended December 31, 2023
(Continued)

<u>County</u>	<u>Usage Tax</u>	<u>Ad Valorem Tax</u>	<u>License Fees</u>
Graves	\$ 7,590,038	\$ 1,854,876	\$ 1,320,360
Grayson	2,263,518	1,340,694	931,336
Green	526,515	497,174	340,369
Greenup	4,262,117	1,847,908	852,001
Hancock	460,230	431,315	259,923
Hardin	20,578,792	4,894,458	2,686,190
Harlan	1,683,153	918,019	519,363
Harrison	1,908,828	957,240	489,675
Hart	1,053,407	763,724	561,600
Henderson	5,056,676	2,080,185	1,181,283
Henry	1,215,814	817,254	429,857
Hickman	567,266	272,101	191,150
Hopkins	4,790,211	2,051,938	1,252,021
Jackson	680,185	509,491	323,638
Jefferson	103,132,663	40,645,584	14,425,420
Jessamine	17,445,146	3,080,849	1,579,592
Johnson	3,939,672	1,078,536	545,489
Kenton	21,523,684	7,097,977	3,008,220
Knott	1,347,721	635,890	307,433
Knox	4,059,917	1,959,584	1,006,893
Larue	834,193	701,468	457,102
Laurel	10,289,224	2,806,063	1,676,825
Lawrence	1,342,356	632,170	322,004
Lee	270,901	254,268	154,946
Leslie	614,341	414,232	234,230
Letcher	2,566,681	941,902	506,581
Lewis	1,298,030	459,455	296,912
Lincoln	1,066,921	1,059,635	589,259
Livingston	977,699	525,529	389,538
Logan	3,237,743	1,306,881	962,755
Lyon	925,563	573,839	325,405
McCracken	9,943,147	3,255,732	1,602,818
McCreary	722,822	480,205	377,346
McLean	1,357,969	527,246	410,345
Madison	17,621,741	4,379,238	2,087,518
Magoffin	728,770	511,546	314,878
Marion	1,059,210	916,355	606,353
Marshall	5,066,694	2,025,599	1,135,883
Martin	926,040	534,730	219,627
Mason	2,167,518	749,597	415,608
Meade	3,950,108	1,447,597	809,907

SCHEDULE OF MOTOR VEHICLE AND MOTORBOAT TAXES AND
REGISTRATION FEES COLLECTED AND PAID TO THE
COMMONWEALTH OF KENTUCKY BY EACH COUNTY CLERK
For The Year Ended December 31, 2023
(Continued)

<u>County</u>	<u>Usage Tax</u>	<u>Ad Valorem Tax</u>	<u>License Fees</u>
Menifee	\$ 369,924	\$ 261,069	\$ 198,264
Mercer	2,074,009	1,220,437	632,756
Metcalfe	614,786	398,324	276,736
Monroe	1,089,319	467,911	391,776
Montgomery	4,338,573	1,370,472	751,503
Morgan	863,214	542,222	370,597
Muhlenberg	3,130,026	1,314,218	931,483
Nelson	6,603,475	2,630,676	1,503,228
Nicholas	556,616	362,767	167,934
Ohio	1,906,148	980,308	654,057
Oldham	12,296,771	4,132,752	1,513,832
Owen	1,040,517	580,891	327,341
Owsley	155,870	128,019	104,518
Pendleton	1,611,132	736,419	362,160
Perry	3,760,624	1,281,209	685,040
Pike	5,529,525	2,244,863	1,262,066
Powell	1,102,745	608,968	355,108
Pulaski	15,071,141	3,328,821	2,046,573
Robertson	215,905	135,386	57,918
Rockcastle	824,548	717,218	411,713
Rowan	3,975,212	1,206,455	637,705
Russell	1,461,132	873,692	563,286
Scott	6,845,386	3,317,687	1,291,249
Shelby	7,038,190	2,856,015	1,257,194
Simpson	3,727,743	905,012	595,843
Spencer	1,952,058	1,262,033	529,741
Taylor	4,501,333	1,154,828	733,620
Todd	1,427,469	544,339	481,578
Trigg	2,314,662	812,145	516,444
Trimble	560,778	438,967	228,624
Union	1,707,563	808,262	579,849
Warren	24,578,712	6,060,396	3,276,291
Washington	807,271	615,640	420,063
Wayne	1,218,516	781,493	560,895
Webster	735,579	661,183	456,460
Whitley	4,118,728	1,742,910	887,338
Wolfe	672,241	313,206	254,826
Woodford	3,349,593	1,556,064	690,831
Totals	<u>\$ 604,095,947</u>	<u>\$ 228,952,995</u>	<u>\$ 110,350,939</u>

SCHEDULE OF VEHICLE REGISTRATION FEES
PAYABLE TO THE COMMONWEALTH BY EACH COUNTY CLERK

For The Year Ended December 31, 2023

<u>County</u>	<u>Amount</u>	<u>County</u>	<u>Amount</u>	<u>County</u>	<u>Amount</u>
Adair	\$	Grant	\$	Mason	\$
Allen		Graves		Meade	
Anderson		Grayson		Menifee	
Ballard		Green		Mercer	
Barren		Greenup		Metcalf	
Bath		Hancock		Monroe	
Bell		Hardin		Montgomery	
Boone		Harlan		Morgan	
Bourbon		Harrison		Muhlenberg	
Boyd		Hart		Nelson	
Boyle		Henderson		Nicholas	
Bracken		Henry		Ohio	
Breathitt		Hickman		Oldham	
Breckinridge	4,343	Hopkins		Owen	
Bullitt		Jackson		Owsley	
Butler		Jefferson		Pendleton	
Caldwell		Jessamine		Perry	
Calloway		Johnson	13,873	Pike	
Campbell		Kenton		Powell	
Carlisle		Knott		Pulaski	
Carroll		Knox		Robertson	
Carter		Larue		Rockcastle	
Casey		Laurel		Rowan	
Christian		Lawrence		Russell	
Clark		Lee		Scott	
Clay		Leslie		Shelby	
Clinton		Letcher		Simpson	1,042
Crittenden		Lewis		Spencer	
Cumberland		Lincoln		Taylor	
Daviess		Livingston		Todd	
Edmonson		Logan		Trigg	
Elliott	16,229	Lyon		Trimble	
Estill	9,590	McCracken		Union	
Fayette		McCreary		Warren	
Fleming		McLean		Washington	
Floyd		Madison		Wayne	
Franklin		Magoffin		Webster	
Fulton		Marion		Whitley	
Gallatin		Marshall		Wolfe	
Garrard		Martin		Woodford	

NOTE TO SCHEDULES

December 31, 2023

Note 1. Summary of Significant Accounting Policies

A. County Clerk's Fiduciary Duties

Each county clerk acts as a fiduciary agent on behalf of the Commonwealth of Kentucky to collect usage tax, ad valorem tax, and license fees. Each clerk remits 97 percent of usage tax, 96 percent of ad valorem tax, and the applicable state fees collected for license fees collected as required by statute. The remaining amounts collected are maintained by the county clerks as commissions and fees to be used for expenditures related to the operations of the county clerks' offices.

B. Accounting for Vehicle Taxes and License Fees

Receipts of the county clerks for vehicle taxes and license fees are processed through the state's Automated Vehicle Information System (AVIS). Receipts of the county clerks for boat taxes and license fees and disabled placard fees are processed through the state's Kentucky Automated Information System (KAVIS). AVIS and KAVIS produce daily, weekly, and monthly reports which are used in posting and reconciling to the county clerks' ledgers. Usage tax is remitted daily to a state depository bank account. License and transfer fees are remitted weekly to the Kentucky Transportation Cabinet. State ad valorem taxes are remitted monthly to the Finance and Administration Cabinet Department of Revenue.

C. Basis of Accounting

The schedules have been prepared on a cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. This basis of accounting differs from GAAP primarily because revenues and expenditures of the collections of vehicle taxes and license fees are generally recognized when cash is received or disbursed rather than when incurred. The Schedule of Vehicle Registration Fees Payable is a result of additional usage tax, ad valorem tax, license fees due and inventory exceptions which result in billable items as of the calendar year ended.

The amounts presented in these schedules are included in the county clerks' financial statements, which are audited annually in accordance with KRS 43.070 and 64.810.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE SCHEDULES
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Schedules
Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

Jim Gray, Secretary, Kentucky Transportation Cabinet
Holly M. Johnson, Secretary, Finance and Administration Cabinet
Ray A. Perry, Secretary, Public Protection Cabinet

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Schedule of Motor Vehicle and Motorboat Taxes and Registration Fees Collected and Paid to the Commonwealth of Kentucky by Each County Clerk - Cash Basis for the year ended December 31, 2023, and the Schedule of Vehicle Registration Fees Payable to the Commonwealth by Each County Clerk - Cash Basis for the year ended December 31, 2023, and the related note to the schedules and have issued our report thereon dated April 2, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the schedules, we considered the Kentucky Transportation Cabinet's and each respective county clerk's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the schedules, but not for the purpose of expressing an opinion on the effectiveness of the Kentucky Transportation Cabinet's and each respective county clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Kentucky Transportation Cabinet's and each respective county clerk's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's schedules will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Schedules
Performed In Accordance With *Government Auditing Standards*
(Continued)

Report on Internal Control over Financial Reporting (Continued)

We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses as item 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the amounts in the schedules. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Views of Responsible Official and Planned Corrective Action

Government Auditing Standards requires the auditor to perform limited procedures on the Kentucky Transportation Cabinet's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Kentucky Transportation Cabinet's response was not subjected to the other auditing procedures applied in the audit of the schedules and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Kentucky Transportation Cabinet's and each respective county clerk's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, Ky

April 2, 2024

SCHEDULE OF FINDINGS AND RESPONSES

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SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended December 31, 2023

INTERNAL CONTROL - SIGNIFICANT DEFICIENCY:

2023-001 The Kentucky Transportation Cabinet And The Commonwealth Office Of Technology Did Not Recover The Kentucky Automated Vehicle Information System During Disaster Recovery Testing

This is a repeat finding as reported in the Report Of The Audit Of Motor Vehicle And Motorboat Taxes And Registration Fees Collected And Remitted To The Commonwealth Of Kentucky By Each County Clerk For The Year Ended December 31, 2022.

The calendar year 2023 audit revealed the Kentucky Transportation Cabinet's (KYTC) Kentucky Automated Vehicle Information System (KAVIS) did not undergo Disaster Recovery (DR) testing.

KYTC's infrastructure is consolidated with the Commonwealth Office of Technology (COT). As such, responsibilities associated with disaster recovery are separated. KYTC is responsible for identifying critical systems to be included in DR testing and working with COT to remediate any issues that arise. COT is responsible for backing up, testing, and recovering KAVIS data in the event of a disaster. COT performs regular backups and has developed a formal disaster recovery plan (DRP).

KAVIS was tested from a DR standpoint in February 2019; however, it was not successfully recovered at that time. No other testing has been attempted for KAVIS.

Due to failed DR efforts and unavailable COT resources in prior years, specifically with KAVIS, the KAVIS Team has not participated in DR testing or services since February 2019.

This weakness has been explained in findings issued to KYTC since 2019 and no actions have been taken to date to remediate it. The goal of a disaster recovery plan is to improve preparedness for extended system outages at minimal cost using available resources. Failure to implement a complete disaster recovery plan increases the possibility of loss due to excessive recovery time, costs, and disruption of processing capabilities in the case of a disaster or extended system outage. Disasters can cause short or long-term disruptions in services and, specific to KYTC, could cause the loss of critical customer data.

CIO-113: Contingency Planning Policy, which became effective July 16, 2019, "requires that IT systems and services acquisition adhere to, at a minimum, the moderate-level control standards outlined in the NIST 800-53 Revision 4 Contingency Planning (CP) control family, in accordance with CIO-091 Enterprise Information Security Program." Section CP-10 System Recovery and Reconstitution specifically states that state agencies must, "Provide for the recovery and reconstitution of the system to a known state within [Assignment: organization-defined time period consistent with recovery time and recovery point objectives] after a disruption, compromise, or failure."

According to KRS 42.726:

(2) *The roles and duties of the Commonwealth Office Technology shall include but not be limited to:*

...

- (c) *Developing strategies and policies to support and promote the effective application of information technology within state government as a means of saving money, increasing employee productivity, and improving state services to the public, including electronic public access to information of the Commonwealth;*
- (d) *Developing, implementing, and managing strategic information technology directions, standards, and enterprise architecture, including implementing necessary management processes to assure full compliance with those directions, standards, and architecture. This specifically includes but is not limited to directions, standards, and architecture related to the privacy and confidentiality of data collected and stored by state agencies;*

SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended December 31, 2023
(Continued)

INTERNAL CONTROL - SIGNIFICANT DEFICIENCY: (Continued)

2023-001 The Kentucky Transportation Cabinet And The Commonwealth Office Of Technology Did Not Recover The Kentucky Automated Vehicle Information System During Disaster Recovery Testing
(Continued)

Now that KAVIS is fully implemented, we recommend KYTC work with COT to ensure disaster recovery testing of KAVIS is prioritized and conducted as soon as possible. Results of this testing should be thoroughly documented and maintained. Also, staff involved in the DRP processes should receive training to ensure they are aware of their assigned responsibilities.

Kentucky Transportation Cabinet's Response: A major version release of KAVIS was rolled out and AVIS was decommissioned in Jan 2024. In Oct 2023, Members from KYTC OIT and COT participated in a Disaster Recovery workshop lead by ITRG (Info Tech Resource Group) where OIT selected a small sample of top critical KYTC systems, including KAVIS, to analyze during the 4-day tabletop exercise.

KYTC will reach out to COT for DR infrastructure requirements, collaboration and planning for KAVIS DR testing in the fall of 2024.