# Child Victims' Trust Fund

"I Care About Kids"Specialty License Plate Internal Audit

FY 2025

(July 1, 2024 -June 30, 2025)

**COMMONWEALTH OF KENTUCKY**
**OFFICE OF THE ATTORNEY GENERAL**

**RUSSELL COLEMAN**
**ATTORNEY GENERAL**

**1024 CAPITAL CENTER DRIVE**
**SUITE 200**
**FRANKFORT, KY 40601**
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Kentucky Child Victims' Trust Fund (CVTF)
Internal Audit: Specialty License Plate — September 22, 2025

An Internal Audit has been completed for the 2025 Fiscal Year. The audit was performed to ensure that the receipts and disbursements correlated to the amount reported by the Transportation Cabinet (KYTC). Also, the audit reviewed that these funds were in compliance with KRS 186.164 (14).

The CVTF received $20, 269.19 in specially plate fees for the 2025 Fiscal Year. This amount included deposits totaling $16, 670 (from July 2024 to July 2025) directly related to the purchase and renewal of the "I Care About Kids" license plates. In addition, the CVTF received $3,626.19 of excess fees issued by the Kentucky Transportation Cabinet.

These funds were electronically deposited by the Transportation Cabinet into the Child Victims' Trust Fund (Fund #6305) throughout Fiscal Year 2025. Beginning January 2025, KYTC advised to keep the quarterly payments separate from other revenue sources. In order to comply with these instructions, the deposits directly related to the purchase and renewal of the "I Care About Kids" license plates were transferred to a new account (Fund # 63B0). The yearly excess fees remained in the initial revenue account (6305) with all other revenue sources. The yearly excess fees are delineated within 6305 using the R320 code.

The CVTF did not use any of the deposits directly relating to the purchase and renewal of the "I Care About Kids" license plates during Fiscal Year 2025. As of June 30, 2025, the CVTF's fiscal year end, the entirety of those funds, $16,670, remained in the specialty license plate account (63B0).

Jamie Hamilton
*Jamie Hamilton*
Audit Manager
Medicaid Fraud and Abuse
Office of the Attorney General

Acknowledgment:

Serah E. Wiedenhoefer
Name

*Serah E Wiedenhoefer*
Signature

Designee for Attorney General Russell Coleman, Chair
Title
The Child Abuse and Neglect Prevention Board
Office of the Attorney General

# JUNE 2025

**Summary Fund Activity Report Fiscal Year 2025 (1 July 2024 - 30 June 2025)**

| **Child Victims Trust Fund (6305)** | | **FY2025 YTD** |
|---|---|---|
| **Carryforward Beginning Balance 6305** | $ | 666,591.98 |
| **Receipts:** | | |
| Child Victim Fund (R202) | $ | 15,862.00 |
| License Plate (R320) | $ | 3,626.19 |
| Interest Income (R771) | $ | 32,506.26 |
| Miscellaneous Donations (R802) | $ | 18,771.89 |
| **Total Receipts:** | $ | 70,766.34 |
| TOTAL SOURCE OF FUNDS 6305 | $ | 737,358.32 |
| **Expenditures:** | | |
| Transfer FY25 1st Xfer from 6305 to 1368 MXP0 | $ | - |
| **TOTAL EXPENDED 6305** | $ | - |
| **Fund Balance (Cash on Hand) 6305** | $ | 737,358.32 |

| **CVTF-KYTC SP LICENSE PLATE (63B0)** | | **FY2025 YTD** |
|---|---|---|
| **Carryforward Beginning Balance 630B** | $ | - |
| **Receipts:** | | |
| License Plate (R320) | $ | 16,670.00 |
| Interest Income (R771) | $ | 216.70 |
| **Total Receipts:** | $ | 16,886.70 |
| TOTAL SOURCE OF FUNDS 63B0 | $ | 16,886.70 |
| **Expenditures:** | | |
| | $ | - |
| **TOTAL EXPENDED 63B0** | $ | - |
| **Fund Balance (Cash on Hand) 63B0** | $ | 16,886.70 |

Summary Fund Activity Report Fiscal Year 2025 (1 July 2024 - 30 June 2025)

Child Victims Trust Fund (6305)

| | July | August | September | October | November | December | January | February | March | April | May | June | YTD |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Carryforward Beginning Balance 6305 | 666,591.98 | 688,302.28 | 691,919 05 | 694,652 31 | 702,654.19 | 709,280.16 | 711,960.71 | 713,497.31 | 712,037.04 | 714,538.61 | 722,919.69 | 721,462.94 | |
| Receipts: | | | | | | | | | | | | | |
| Child Victim Fund (R202) | 901.00 | 93.00 | 118.00 | 1,369.00 | 604.00 | 20.00 | 20.00 | 3,047.00 | | | | 9,690.00 | 15,862.00 |
| License Plate (R320) | 4,290.00 | | | 3,825.00 | | | (1,030.00) | (7,085.00) | | 5,760.00 | (5,760.00) | 3,626.19 | 3,626.19 |
| Interest Income (R771) | 2,892.33 | 3,523.77 | 2,615.26 | 2,807.88 | 2,622.32 | 2,660.55 | 2,546.60 | 2,577.73 | 2,501.57 | 2,621.08 | 2,557.98 | 2,579.19 | 32,506.26 |
| Miscellaneous Donations (R802) | 13,626.97 | | | | 3,399.65 | | | | | | 1,745.27 | | 18,771.89 |
| Total Receipts: | 21,710.30 | 3,616.77 | 2,733.26 | 8,001.88 | 6,625.97 | 2,680.55 | 1,536.60 | (1,460.27) | 2,501.57 | 8,381.08 | (1,456.75) | 15,895.38 | 70,766.34 |
| TOTAL SOURCE OF FUNDS 6305 | 688,302.28 | 691,919.05 | 694,652.31 | 702,654.19 | 709,280.16 | 711,960.71 | 713,497.31 | 712,037.04 | 714,538.61 | 722,919.69 | 721,462.94 | 737,358.32 | 70,766.34 |
| Expenditures: *(includes Transfers to 1368 and charges by United Way for KECC donation processing)* | | | | | | | | | | | | | |
| TOTAL EXPENDED 6305 | | | - | | | | | | | | | | - |
| Fund Balance (Cash on Hand) 6305 | 688,302.28 | 691,919.05 | 694,652.31 | 702,654.19 | 709,280.16 | 711,960.71 | 713,497.31 | 712,037.04 | 714,538.61 | 722,919.69 | 721,462.94 | 737,358.32 | |

Summary Fund Activity Report Fiscal Year 2025 (1 July 2024 - 30 June 2025)

CVTF-KYTC SP LICENSE PLATE (6380)

| | July | August | September | October | November | December | January | February | March | April | May | June | YTD |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Carryforward Beginning Balance 6380 | | | | | | | - | 3,826.16 | 10,935.94 | 10,974.50 | 11,014.62 | 16,827.11 | |
| Receipts: | | | | | | | | | | | | | |
| License Plate (R320) | | | | | | | 3,825.00 | 7,085.00 | | | 5,760.00 | | 16,670.00 |
| Interest Income (R771) | | | | | | | 1.16 | 24.78 | 38.56 | 40.12 | 52.49 | 59.59 | 216.70 |
| Total Receipts: | | | | | | | 3,826.16 | 7,109.78 | 38.56 | 40.12 | 5,812.49 | 59.59 | 16,886.70 |
| TOTAL SOURCE OF FUNDS 6305 | - | - | - | - | - | - | 3,826.16 | 10,935.94 | 10,974.50 | 11,014.62 | 16,827.11 | 16,886.70 | 16,886.70 |
| TOTAL EXPENDED 6380 | | | - | | | | | | | | | | - |
| Fund Balance (Cash on Hand) 6380 | - | - | - | - | - | - | 3,826.16 | 10,935.94 | 10,974.50 | 11,014.62 | 16,827.11 | 16,886.70 | |

ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

August 25, 2025

Russell Coleman, Attorney General
Office of the Attorney General
1024 Capital Center Drive
Frankfort, KY 40601

RE: Request for Audit of the Child Victims' Trust Fund for the period ended June 30, 2025

Dear Attorney General Russell Coleman:

We have received your request for audit of the Child Victims' Trust Fund, for the period ended June 30, 2025. We are unable to perform the audit at this time. KRS 45.149, therefore, authorizes you to enter into a contract with a certified public accountant (CPA) for the audit. Please be aware that each year you are required to submit a written request to the APA prior to entering into or renewing a contract with a private certified public accounting (CPA) firm.

This authorization is contingent upon the contract's containing the following provisions:

1) The audit shall be performed in accordance with auditing standards generally accepted in the United States of America and the standards for financial and compliance audits contained in *Government Auditing Standards* (GAGAS), issued by the United States Government Accountability Office.

2) At the conclusion of the audit, one copy of the audit report, including the report on internal control and compliance and the management letter, if applicable, shall be sent to our office, the Attorney General, and the Legislative Research Commission.

3) Our office shall be allowed access to all working papers, including the audit program, prepared as part of the audit process.

If you have any questions concerning these conditions, or if we can be of further assistance, please feel free to contact Matt Frey, Executive Director, Office of State Government Audits and Technology, via email at Matt.Frey@ky.gov.

Sincerely,

Shari L. Scott, CPA

Shari L. Scott, CPA
Deputy State Auditor

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