

1REPORT OF THE CHILD VICTIMS' TRUST FUND FOR July 1, 2019-December 31, 2020¹

INTRODUCTION

The Child Victims' Trust Fund (Trust Fund) is established by KRS 41.400 and is administered in accordance with KRS 15.935 by the State Child Sexual Abuse and Exploitation Prevention Board (the Board) established by KRS 15.905. The Board is a 170(c)(1) non-profit organization.

The Trust Fund provides funding for child sexual abuse prevention programs. The Trust Fund awards grant funding to regional and statewide prevention programs that utilize innovative strategies to provide children with personal safety skills, teach adults how to keep children safe from child sexual abuse and exploitation and inform the public about mandatory reporting of suspected child abuse. The Trust Fund also provides partial reimbursement for child sexual abuse medical exams at children's advocacy centers across the state. The Fund's prevention activities and child advocacy programs are funded through private donations, proceeds from the purchase of "I Care About Kids" license plates and donations made through the state income tax refund check-off program.

The Board is composed of the secretary of the Cabinet for Health and Family Services, the secretary of the Finance and Administration Cabinet, the chief state school officer, the commissioner of the Department of the Kentucky State Police, and the Attorney General or their designees, as well as ten members of the public. The Attorney General's designee serves as the Chairperson of the Board. For calendar year 2020, Heather Wagers, the Executive Director of the Office of Trafficking and Abuse Prevention and Prosecution (TAPP) served as the Chairperson. TAPP provides administrative support to the Board and Trust Fund in accordance with KRS 15.920.

The Coronavirus pandemic presented unique challenges, but also created unique opportunities. The Board was only able to meet once in person before the pandemic. Thereafter, meetings were conducted virtually. Grants were awarded in the normal course of business; however, deliverables sometimes had to be modified as conditions changed. Audits of grantees occurred later in the year than usual; however, those audits were more robust than in past years. The pandemic created an opportunity for a greater virtual presence despite decreased abilities for in-person community building. Overall, the grants from the Trust Fund were able to adapt to the new environment.

The Board undertook several measures to improve operations and further their charge. The Board adopted revisions to the bylaws that increased oversight of grants and also adopted an anti-discrimination policy. The Bylaws are attached hereto. The Board also developed a strategic plan

¹ Fiscal Year 2020 and the first half of Fiscal Year 2021 are combined in this report in order to show as much information as possible. The next annual report is anticipated to cover Fiscal Year 2021 in its entirety.

for the biennium. The Board had not had a strategic plan for some time. The Strategic Plan is attached hereto. The Strategic Plan includes five goals:

- To increase public and professional awareness and understanding of the nature and scope of child sexual abuse and exploitation.
- To fund quality services and innovative programs.
- To have a greater influence on public policy relating to child sexual abuse and exploitation.
- To increase the effectiveness of the Board.
- To ensure continued growth and viability of the Child Victims' Trust Fund

Future annual reports will detail the progress made towards these goals.

RECEIPTS, EXPENDITURES AND ACCOUNTS RECEIVABLE

The Trust Fund received \$83,244.43 from various fundraising activities and interest from July 1, 2019 through December 31, 2020. The majority of the Trust Funds' fundraising comes from proceeds from the purchase of "I Care About Kids" license plates. For that period, the Trust Fund received \$37,806.00 from license plate purchases. The Trust fund also participated in Giving Tuesday for the first time in 2020. As a result of those efforts, the icareaboutkids.ky.gov website had a 124% increase in traffic for that week and the Trust Fund received \$175.00. While that is not a substantial amount, donations for that week represented a 350% increase over donations for the entire year. The Trust Fund also received \$30,752.00 from the state income tax refund check-off program for the period July 1, 2019 through December 31, 2020.

The Trust Fund appropriated \$350,000 from July 1, 2019 through December 31, 2020. This appropriation included funding for the grants discussed below, as well as expenditures associated with grants from FY20 and operating expenses. The Trust Fund had a balance of \$1,186,917.66 on July 1, 2019 and it had an unencumbered balance of \$920,162.09 as of December 31, 2020.

In 2008, the Board realized the Trust Fund had an outstanding receivable balance of \$44,250 from grantee Family and Children's Place. At that time, the Board realized that the Trust Fund was billed for medical examinations case management reimbursement for exams that were conducted at hospitals or emergent care facilities resulting in the overpayment. In January 2009, the Board approved an arrangement whereby Family and Children's Place's reimbursement for medical sexual assault examinations were reduced by \$20.00 each and that amount was credited towards the overpayment. The Trust Fund has an outstanding receivable balance of \$22,330.00 from a grantee Family and Children's Place as of December 2020. This outstanding balance exists as a result of an overpayment that occurred in 2002-2004. Originally, the outstanding receiver able balance was 44,250. Over the next eleven years, \$21,920 was credited to the balance as a reduction from the amount the Child Advocacy Center would have received for reimbursement of medical exams performed. In 2020, the new composition of the Board revisited this topic and determined that it desires to work with Family and Children's Place to discuss a lump sum repayment or a more accelerated repayment plan. Some of the Board and TAPP staff anticipate meeting with Family and Children's Place in March 2021.

GRANTS

The Trust Fund awarded \$219, 417.00² in grants in 2020 (for Fiscal year 2021). As shown in the chart below, \$62,700.00 was funded to 15 Child Advocacy Centers as a partial reimbursement for 836 child medical sexual assault examinations at \$75.00 per exam.

CAC GRANTS

CAC NAME	# OF EXAMS	GRANT AMOUNT
BARREN RIVER	100	\$7,500
BUFFALO TRACE	35	\$2,625
CAC OF THE BLUEGRASS	160	\$12,000
CUMBERLAND VALLEY	55	\$4,125
FAMILY & CHILDREN'S PLACE	90	\$6,750
GATEWAY	40	\$3,000
GREEN RIVER	45	\$3,375
HOPE'S PLACE	30	\$2,250
JUD'S PLACE	90	\$6,750
KY RIVER	25	\$1,875
LAKE CUMBERLAND	96	\$7,200
LOTUS	25	\$1,875
NORTHERN KY	30	\$2,250
PENNYRILE	40	\$3,000
SILVERLEAF	20	\$1,500

The Board voted to increase the amount of reimbursement from \$75.00 per exam to \$100.00 per exam for the next grant cycle. The increase is anticipated to cost the Fund an additional \$20,900.00 next year.

STATE/REGIONAL GRANTS

The Board awarded \$131, 272.00 for regional and statewide awareness, prevention and outreach programs.

CHILD WATCH COUNSELING	\$24,653.00
FAMILY NURTURING CENTER	\$56,574.00
SOUTH CENTRAL KY KIDS ON THE BLOCK	\$23,442.00
PREVENT CHILD ABUSE KY	\$26,603.00

Child Watch Counseling uses the Safety Tools and Golden Rules program. Their curriculum delivers sexual abuse prevention education to pre-school and elementary school students in 13 counties in Western Kentucky, the Kentucky Boys and Girls Ranch and older child serving agencies by using age-appropriate interactive discussion, activities and videos. The program gives students an understanding of sexual abuse, ways to prevent it and how to stop abuse already occurring.

² The amount awarded is the maximum amount that could be reimbursed to a grantee. Most grantees have not yet billed the full amounts awarded.

The Family Nurturing Center uses the Stewards of Children training (evidence informed) program. The program is designed to educate 2,500 adults on how to prevent, recognize and respond responsibly to child sexual abuse. The program was developed to meet the needs of youth-serving organizations, public agencies, schools, law enforcement and parents. The program includes a unique motivational component that directly addresses reluctance to report and necessity of shared responsibility for every child.

The Kids on the Block Program provides school based prevention services which increase public awareness about the problem of child abuse and equips children with the skills to recognize and report such abuse. Dynamic, interactive performances are provided using life size Kids on the Block puppets to educate children about child abuse and neglect. The puppets discuss their “personal stories” regarding both physical and sexual abuse. Following the presentation, the puppeteers are trained to address issues related to child abuse and answer questions from the children, so that children can clarify any information and gain additional insight into abuse. This program will reach 10,000 to 12,000 children in the area with 50 performances.

Prevent Child Abuse Kentucky has been able to gauge perceptions from the general public on child sexual abuse prevention and occurrences through survey data collected by Prevent Child Abuse Kentucky and with Child Victims Trust Fund funding. They will conduct further analysis to identify demographics of individuals not receiving child sexual abuse prevention messaging. In order to prevent child sexual abuse from occurring, communities and individuals must believe child sexual abuse can be prevented as well as possess the tools needed to strengthen families.

CONFERENCE GRANTS

The Board reimbursed the following entities \$10,445 in conference grants in 2020.

Lake Cumberland Community Action Community Collaboration for Children. Child Abuse Conference, March 2020	\$3,500.00
Pennyrile Allied Community Services/Community Collaboration for Children, 2020 Child Abuse Prevention Conference, April 2020	\$ 985.00
Prevent Child Abuse KY, Kids Are Worth It Conference-CVTF Scholarship Attendees, September 2020	\$ 960.00
OAG STARK Conference, June 2021	\$5,000.00

OTHER GRANTS

The Board’s last meeting in 2019 was in May as they were unable to obtain quorum for its last two scheduled meetings that calendar year. In November 2019, a former Executive Director with the OAG approved an expenditure to fund a Samaritan Women Human Trafficking Encounter Exhibit to be displayed in the Education Center in Frankfort in January 2020. \$1,181.00 of Child Victims’

Trust Fund money was utilized to fund this exhibit and the Office of the Governor invited the public to attend it on National Human Trafficking Awareness Day. The new composition of the Board amended its bylaws in 2020 to formalize a threshold for authorizing expenditures without express approval from the Board.

The Board approved a grant of \$5,000.00 to the Special Prosecution Unit of the Office of Attorney General to pay for an expert witness from Ohio for a child sex case that took 6 years for the victim to come forward and now 6 years later to prosecute. Mr. Stuart Bassman provided review of the information, but the defendant ended up pleading guilty without Mr. Bassman's testimony being admitted as an expert witness. Mr. Bassman was paid \$2,697.50 for the services he provided.

AUDITS OF GRANTEES

TAPP conducted on-site audits of all nineteen grant awardees. TAPP was advised that in past years, an audit consisted of the awardee pulling two to three files of its choice for review.

For the 15 CACs, TAPP instituted a new policy of reviewing 50% plus one of all medical files of TAPP's choosing for which a sexual abuse exam was reimbursed. TAPP also chose which sexual abuse exam files to be pulled for review rather than allowing this to be discretionary. Additionally, personnel records were reviewed to ensure that background. Promotional plans were reviewed. Finally, TAPP discussed with each grantee any issues they had in their geographic area in preventing and responding to child sexual abuse. All audits showed that the medical files matched the requests for reimbursement. The majority of the CACs had documentation of complete background checks on site. The remaining CACs either provided the documentation or cured the background checks within a short period of time.

INTERNAL AUDIT

The Board requested that the Kentucky Auditor of Public Accounts audit the Trust Fund, however, the state auditor waived the audit. Instead, an internal audit was performed by an auditor from the Medicaid Fraud Control Unit of the Office of Attorney General. The Audit result is attached hereto. The audit reviewed the specialty license plate receipts and disbursements. The audit found no issues.

CONCLUSION

For the 3rd year in a row, Kentucky is first in the nation in child abuse. The Board made great progress in meeting its statutory charge in 2020. It also developed a sustainable plan for the future. The Trust Fund made grants that helped to defray the costs of child sexual abuse examinations and to raise awareness of and help prevent child abuse in Kentucky.

BY-LAWS
THE CHILD SEXUAL ABUSE AND EXPLOITATION PREVENTION BOARD

ARTICLE I
NAME AND PURPOSE

- Section 1. The name of this organization is the Child Sexual Abuse and Exploitation Prevention Board, hereafter called the Board.
- Section 2. The Board is created as an autonomous agency within the Office of the Attorney General, pursuant to KRS 15.905.
- Section 3. The purposes of this Board shall be:
- 3.1 To significantly reduce child sexual abuse and its consequences by encouraging the provision of education, awareness and prevention programs throughout the Commonwealth.
 - 3.2 To receive and administer funds and property to be used, subject to the restrictions established in KRS 15.935, for the following purposes:
 - a.1 To fund private nonprofit or public organizations in the development or operation of effective prevention programs including but not limited to:
 - public and professional education programs on the nature and scope of child sexual abuse and related issues, indicators, laws, roles and resources, and
 - programs promoting awareness that it is the responsibility of adults to provide a safe community for children.
 - b.2 To fund the cost of medical examinations of victims of suspected child sexual abuse to the extent the fee is a service not eligible to be paid for by Medicaid or private insurance.
 - c.3 To fund a statewide public education and awareness campaign on child sexual abuse.
 - d.4 To fund the Board for the actual and necessary operating expenses that the Board incurs in performing its duties.

ARTICLE II
BOARD OF DIRECTORS

Section 1. Duties and Compensation.

- 1.1 The governing body of the Board shall be the Board of Directors.
- 1.2 The Board shall make and review policy relative to the operation of the organization and shall be responsible for the conduct of the organization's business and affairs.
- 1.3 The Board may employ an Executive Director.
- 1.4 The Board shall regularly evaluate and review the performance of the Board and Executive Director, the documents of the organization and the programs of the organization to maintain acceptable standards of service.

Section 2. Membership

- 2.1 The Board shall consist of fifteen (15) persons, to be composed of state agency and public at-large members as stipulated in KRS 15.910.
- 2.2 The terms of each Board member shall be in accordance with KRS 15.910.

Section 3. Special Project Volunteer (SPV)

- 3.1 Each standing committee shall have the authority to appoint Special Project Volunteer(s) (SPV) to serve on projects in which the members believe the SPV can contribute to the assigned project given his or her area of expertise. When selecting a SPV the committee shall remain mindful of Board mandates and policies regarding Board composition, structure, identified gaps and financial resources.
- 3.2 No ad-hoc committee may appoint a SPV without authorization of the Board.
- 3.3 No SPV shall serve past the period of time necessary to complete the assigned task or project.
- 3.4 A SPV is not prohibited from volunteering to serve on more than one committee project.

3.5 A SPV shall not have the right to vote, constitute a quorum or serve as a committee chair.

3.6 Upon approval by the committee, a SPV may be reimbursed for travel-related expenses incurred during the course of the given project.

Section 4. Compensation.

4.1 The members of the Board shall serve without salary. They shall be reimbursed for expenses incurred for attending meetings and other functions required by the Board.

Section 5. Attendance.

5.1 If a Board member fails to attend three (3) consecutive meetings and no person is designated to attend in the member's absence, the Chair may notify the Governor of such nonperformance.

ARTICLE III MEETINGS

Section 1. Schedule.

1.1 The Board shall meet at least twice annually at the call of the Chair.

Section 2. Notice.

2.1 Notice of all regular or special meetings shall meet the requirements set forth in KRS 61.820 and 61.823.

2.2 The Chair or any three (3) members may call special meetings.

Section 3. Quorum.

3.1 Eight members of the Board shall constitute a quorum. As set forth in the Kentucky Revised Statutes, no business may be transacted unless a quorum exists.

Section 4. Transaction of Business.

4.1 A simple majority of the quorum is necessary for the adoption of any matter voted on by the Board.

ARTICLE IV OFFICERS

Section 1. Election.

- 1.1 In addition to the Chair, additional officers may be elected from among its members.
- 1.2 Should the Board decide to have additional officers, such officers shall be elected by the Board members and serve a term of one (1) year. The officers may be reelected but serve no more than three (3) consecutive terms.

Section 2. Duties of the Chair.

- 2.1 The Chair shall preside at all meetings of the Board. If the Chair is unable to preside, a Board member may be designated by the Chair to fulfill such duties.
- 2.2 The Chair shall prepare the agenda for all regular and special meetings.
- 2.3 The Chair shall appoint, with consent of the Board, the chairs and members of all committees.
- 2.4 The Chair shall be an ex-officio member of all committees.
- 2.5 The Chair shall have other powers and duties as assigned by the Board.

Section 3. Duties of Other Officers.

- 3.1 Should the Board determine to elect additional officers, the duties and responsibilities of said officers shall be determined by the Board at that time.

ARTICLE V STANDING COMMITTEES

Section 1. The Operations and Legislative Committee.

- 1.1 The Committee shall develop and recommend bylaws and any additional operating procedures to the Board.
- 1.2 The Committee shall assist the Board in developing and maintaining its mission, goals and strategic plan.

- 1.3 The Committee shall be responsible for communication to the Attorney General regarding operations of the Board.
- 1.4 The Committee shall review statutes pertaining to child sexual abuse and make recommendations on necessary changes to the Board.
- 1.5 The Committee shall identify strategies and groups to assist the Board in moving approved recommendations forward.
- 1.6 The Committee shall perform other duties as assigned by the Board and shall report their activities to the Board at the next Board meeting.
- 1.7 The Committee shall have the authority to appoint Special Project Volunteer(s) (SPV) to serve on projects in which the members believe the SPV can contribute to the assigned project given his or her area of expertise using the criteria set forth in Article II, Section 3 of the Bylaws.

Section 2. The Finance and Grants Management Committee.

- 2.1 The Committee shall review current, past and projected revenues and expenditures to assist the Board in determining fiscal allocations.
- 2.2 The Committee shall ensure a financial report is given at each Board meeting.
- 2.3 The Committee shall meet to review all grant applications and make recommendations about funding to the Board.
- 2.4 The Committee shall establish, maintain and monitor procedures to oversee the effective and efficient use of those CVTF monies allocated to grant recipients.
- 2.5 The Committee shall have authorization to review, establish a process, monitor and make recommendations concerning funding for the Child Sexual Abuse Medical Reimbursement (CSAMR) program to the Board.
- 2.6 The Committee shall have the authority to temporarily suspend, for cause related to issues of non-compliance, funding for CVTF grants or CSAMR programs pending review and action by the Board.

- 2.7 The Committee shall perform other duties as assigned by the Board and shall report their activities to the Board at the next Board meeting.
- 2.8 The Committee shall have the authority to appoint Special Project Volunteer(s) (SPV) to serve on projects in which the members believe the SPV can contribute to the assigned project given his or her area of expertise using the criteria set forth in Article II, Section 3 of the Bylaws.

Section 3. The Research/Development and Training Committee.

- 3.1 The Committee shall create and recommend a plan for the development of resources necessary for the completion of the Board-approved goals.
- 3.2 The Committee shall be responsible for researching and implementing measures to update/train grant recipients, Board members and professionals working in the area of child sexual abuse and exploitation on the current best practices in child sexual abuse prevention .
- 3.3 The Committee shall perform other duties as assigned by the Board and shall report their activities to the Board at the next Board meeting.
- 3.4 The Committee shall have the authority to appoint Special Project Volunteer(s) (SPV) to serve on projects in which the members believe the SPV can contribute to the assigned project given his or her area of expertise using the criteria set forth in Article II, Section 3 of the Bylaws.

Section 7. Vacancies.

- 7.1 Vacancies on any committee shall be filled by appointment of the Board Chair.

Section 8. Quorum.

- 8.1 For all committees, two or more Board members shall constitute the quorum. The act of a majority of the members present and voting at a meeting at which a quorum is present shall be the act of the committee.

ARTICLE VI
OTHER COMMITTEES

Section 1. Ad Hoc.

- 1.1 The Chair of the Board shall have the authority to appoint committees for special purposes. These committees shall dissolve upon completion of their mission.

ARTICLE VII
GRANTS AND EXPENDITURES

Section 1. Awards and Expenditures

1.1 Approval

Expenditures under \$500 for general office supplies, board meeting supplies, and audit expenses may be made without prior Board approval. All other awards and expenditures shall be presented to and approved by a majority of the quorum present before any expenditure is obligated.

1.2 Affidavits

The affidavit required by KRS 45A.110 must be signed by a grantee or vendor and notarized for any award or expenditure of \$1000 or more unless such award or expenditure is made pursuant to a Master Agreement.

Section 2. Monitoring of Grants

2.1 Reallocation of Funds

Funds up to the amount of \$5,000 which have been approved and provided to a grantee may be reallocated to the same grantee or another approved grantee in the interim upon written approval of both the Board Chairperson and the Chairperson of the appropriate committee. Such action may be taken without approval of the full board, but shall be reported to the board at the next meeting.

2.2 Invoices

All payments to any grantee shall be supported by an invoice provided to the Office of Attorney General.

Section 3. Non-Discrimination

- 3.1 The Board shall not discriminate on the basis of race, religion, color, national origin, sex, age, or disability in any of its activities or operations. The Board shall ensure that all members, staff, volunteers, and applicants are treated and considered without regard to their race, religion, color, national origin, sex, age or disability.

ARTICLE VIII
FISCAL POLICIES

Section 1. Fiscal Year.

- 1.1 The fiscal year shall be from July 1 through June 30.

Section 2. Deposit of Funds.

- 2.1 Monies received by the Child Victims' Trust Fund shall be deposited according to conditions established in KRS 41.400.

Section 3. Disbursement of Funds.

- 3.1 Monies shall be disbursed according to the routine practices for expenditures, as set forth by the Kentucky Attorney General's Office and the Finance and Administration Cabinet.

ARTICLE IX
AMENDMENTS

Section 1. Bylaws.

- 1.1 The Bylaws may be amended by a two-thirds (2/3) vote of members present and voting at any meeting of the Board at which a quorum is present, provided the proposed amendment has been presented in writing to each voting member at least two weeks prior to the date of the meeting, unless said notice is waived in writing by the voting members.

Section 2. Internal Ethics Policy.

- 2.1 Public Board Members.
Members of the Child Sexual Abuse and Exploitation Prevention Board who are appointed as "public members" do not fall within the meaning of "public servant" as defined in KRS 11A.010(9). Therefore, these board members do not fall within the purview and

are not subject to the Executive Branch Code of Ethics. (See Advisory Opinion 03-14, Executive Branch Ethics Commission).

However, so as to avoid any actual conflict or the appearance of impropriety, any public board member who may have a personal interest in a grant shall abstain from any Board involvement in the discussions, awarding of, or monitoring of such a grant. In addition, any public board member who has an affiliation with a grant applicant should likewise abstain from a vote of the Board regarding the grant applicant.

2.2 Ex-Officio Board Members.

The Executive Branch Code of Ethics governs ex-officio members, or those designees who act as proxies on their behalf. (KRS 11A.010(9)). These members shall also refrain from any action, which creates a potential for conflict or the appearance of impropriety regarding any particular grant applicant or grantee.

2.3 Factors to be Considered Regarding Abstention.

When making a determination of whether to abstain from action, the public Board member and ex-officio member should consider the following:

- (1) Whether a substantial threat to his independence of judgment has been created by his personal or private interest;
- (2) The effect of his participation on public confidence in the integrity of the [Board]¹;
- (3) Whether his participation is likely to have any significant effect on the disposition of the matter;
- (4) The need for his particular contribution, such as special knowledge of the subject matter, to the effective functioning of the [Board]; or
- (5) Whether the official decision will affect him in a manner differently from the public or will affect him as a member of a business, profession, occupation, or group to no greater extent generally than other members of such business, profession, occupation, or group. A public servant may request an advisory opinion from the Executive Branch Ethics Commission in accordance.

¹ Note: "Board" has been substituted for "executive branch" since public board members are not subject to the Executive Branch code of Ethics.

CHILD SEXUAL ABUSE AND EXPLOITATION PREVENTION BOARD
STRATEGIC PLAN with Action Steps
July 1, 2020 – June 30, 2022

The Child Sexual Abuse and Exploitation Prevention Board (CSAEPB) is responsible for administering the Child Victims’ Trust Fund. The timeline for this plan ends June 30, 2022. Goals, activities and progress made should be reviewed regularly by the responsible party or committee.

Mission Statement:

The mission of the Child Sexual Abuse and Exploitation Prevention Board is to help provide for the safety of Kentucky’s child ren by preventing child sexual abuse and exploitation through educating the public, funding innovative programs, and shaping public policy.

Core Values:

- The Board is committed to the prevention of child sexual abuse and exploitation through strong community collaboration.
- The Board believes child safety is everyone’s responsibility and that children deserve a safe, nurturing environment.
- The Board is committed to helping society understand the damage caused by child sexual abuse and exploitation.
- The Board is committed to equitable funding opportunities statewide that provide services to children with diverse backgrounds.
- The Board is committed to good financial stewardship of the Child Victims’ Trust Fund.

Goal #1: To increase public and professional awareness and understanding of the nature and scope of child sexual abuse and exploitation.

Activity	Targeted date of Completion	Responsible Person/Committee	Review date(s) / Completion date
Research various activities throughout the state that we can make an appearance	December 31, 2021	Research, Development, & Training Committee	May 2021 – put on calendar for remainder of year
Discuss Facebook Advertising	December 31, 2021	Research, Development, & Training Committee	May 2021 – whether it can be done per the bylaws the bylaws Discuss how much, when, what, how What the breakdowns can be throughout the state
Increase information about how to identify and report child abuse in Kentucky.	On-going	Research, Development, & Training Committee	

Provide prosecutors and MDT members with information and training to combat child sexual abuse.	On-going	Research, Development, & Training Committee	Prosecutor's Toolkit to Combat Child Abuse released October 2020. Stark Symposium – June 2021
Develop public service announcement for community release and for use in school settings.	On-going	Research, Development, & Training Committee	December 2022
Contact Medical Licensing Board for an email blast regarding the board's resources and goals.	On-going	Research, Development, & Training Committee	June 2021
Create a list of professional agencies and boards for continued email listservs	On-going	Research, Development, & Training Committee	June 2021

Goal #2: To fund quality services and innovative programs.

Activity	Targeted date of Completion	Responsible Person/Committee	Review date(s) / Completion date
Raise money through various means in order to fund quality services and innovative programs	Indefinite	All	
Grants for Education, Programs, Etc	Indefinite		Indefinite
CSAEP Board Report		OAG Staff	Report utilized to measure and assess effectiveness of programs and efforts taken by the board and grantees
Review grant solicitation documents for continuous improvement. Review and provide board members with a synopsis of grant applications received.	12/31/2020	Finance and Grants Mgt. Committee OAG Staff	
Monitor progress of CVTF grantees. Provide updates to the Board.	On-going	Finance and Grants Mgt. Committee OAG Staff	
Develop analytic tools to measure impact of CVTF efforts	On-going	Finance and Grants Mgt Committee	

Goal #3: To have a greater influence on public policy relating to child sexual abuse and exploitation.

Activity	Targeted date of Completion	Responsible Person/Committee	Review date(s) / Completion date
Meet & Discuss RE: Missing Elements in Legislation	December 31, 2020 Via Email/Zoom	Operations & Legislative Committee	November 30, 2020
Meet w/those in the Industry Police, Social Workers, Professionals, etc.	May 2021	Operations & Legislative Committee	First Meeting of 2021
Educate legislative, judicial, and executive officials on the Board's legislative agenda and initiatives	July 2021	Operations & Legislative Committee	May 2021 CSAEP Board Report

Draft Legislation	December 2021	Operations & Legislative Committee	September/November Meeting 2021
Email/Phone Calls to Legislators About Bills regarding sexual abuse	March 1, 2021	Operations & Legislative Committee	January – February 2021
Attend committee meetings. Testify before the General Assembly	March 1, 2021	Operations & Legislative Committee	January – February 2021 When there are committee hearings
Contact US Attorneys Office Task Force Sex Exploitation	June 2021	Operations & Legislative Committee	
Review Medicaid costs			

Goal #4: To increase the effectiveness of the Board.

Activity	Targeted date of Completion	Responsible Person/Committee	Review date(s) / Completion date
Permanent Zoom Meetings	January 2021	All	
Coverage Area for each board member ¹	June 2021	All	First Meeting of 2021
Increase communication between Board members and OAG staff with the creation of a newsletter and scheduled committee meetings.	July 2021	OAG Staff Committee Chairs will have a section to contribute information.	
Update bylaws	April 2021	Operations and Legislative Committee	Discussion of draft at November 9, 2020 board meeting Finalized by end of year 2020
Review/Revise Board Member Handbook	On-going	OAG Staff	
Review revenue and expenditures. Make budget recommendations to the Board	On-going	Finance and Grants Committee. OAG Staff	

¹ Each board member has areas they are responsible for regarding awareness, activities, fundraising, etc.

Goal #5: To ensure continued growth and viability of the Child Victims' Trust Fund

Activity	Targeted date of Completion	Responsible Person/Committee	Review date(s) / Completion date
Fundraising – Events	December 31, 2021	Research, Development, and Training Committee	May 2021
Develop a consistent marketing theme for CTVF and ways to donate		OAG Communication Divisions	April 2021 – updated posters and information related to the Child Victims' Trust Fund
Develop process to acknowledge and thank donors	April 2021	Finance & Grants Mgt Committee	
Giving Tuesday Campaign	December 1, 2020 December 2021 December 2022	All	Increase awareness of CVTF
For CVTF to become part of the Kentucky Employees Charitable Campaign	September 2021	Finance and Grants Committee	

Child Victims' Trust Fund

“I Care about Kids” Specialty License Plate Internal Audit

FY 2019-2020





COMMONWEALTH OF KENTUCKY
OFFICE OF THE ATTORNEY GENERAL

DANIEL CAMERON
ATTORNEY GENERAL

1024 CAPITAL CENTER DRIVE
SUITE 200
FRANKFORT, KY 40601

Kentucky Child Victims' Trust Fund (CVTF)

Internal Audit: Specialty License Plate

September 18, 2020

An Internal Audit has been completed for the 2020 Fiscal Year. The audit was performed to ensure that the receipts and disbursements correlated to the amount reported by the Transportation Cabinet. Also, the audit reviewed that these funds were in compliance with KRS 186.164 (14).

Child Victims Trust Fund reported receipts of \$39,215.50 in specialty licenses plate fee for the 2020 Fiscal Year. This amount included \$31,774.50 directly related to the purchase and renewal of the "I Care about Kids" license plates and \$7,441 of excess fees issued by the Transportation Cabinet.

These funds were electronically deposited by the Transportation Cabinet into the Child Victims' Trust Fund (Fund #6305). The full amount of these funds were then transferred into the Child Victims Exploitation Board Fund (Fund #1368) in order to contribute to the expenses incurred to fund child sexual abuse and exploitation prevention programs, fund the cost of CSA medical exams not covered by insurance or Medicaid, and fund private nonprofit or public organizations in the development or operation of child sexual abuse and exploitation prevention programs.

Jamie Hamilton

Audit Manager
Medicaid Fraud and Abuse
Office of the Attorney General

Heather Wagers

Proxy Chair
Child Sexual Abuse & Exploitation Board
Office of the Attorney General



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

August 14, 2020

Daniel Cameron, Attorney General
Office of the Attorney General
Child Sexual Abuse and Exploitation Prevention Board
1024 Capital Center Drive
Frankfort, Kentucky 40601

RE: Request for Audit of the Child Victims Trust Fund (CVTF) for fiscal year ending
June 30, 2020

Dear Mr. Cameron

We have received your request for audit of the Child Victims Trust Fund (CVTF), for fiscal year ending June 30, 2020. 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 Jason Johnson, Executive Director, Office of State Government Audits and Technology, or me.

Thanks and God Bless,

Mike Harmon
Auditor of Public Accounts





COMMONWEALTH OF KENTUCKY
OFFICE OF THE ATTORNEY GENERAL

DANIEL CAMERON
ATTORNEY GENERAL

1024 CAPITAL CENTER DRIVE
SUITE 200
FRANKFORT, KY 40601

August 10, 2020

Honorable Mike Harmon
Auditor of Public Accounts
209 St. Clair Street
Frankfort, Kentucky 40601

Dear Mr. Harmon,

The Office of the Attorney General (OAG) provides oversight for the Child Sexual Abuse and Exploitation Prevention Board (Board), a state agency created by KRS 15.905. Pursuant to KRS 15.935(1), the Board may authorize expenditures from the Child Victims Trust Fund (CVTF) which is created by KRS 41.400(1). CVTF is authorized under section 170(c)(1) of the Internal Revenue Code to receive charitable contributions, and the CVTF is funded in part by money earned through the sale of its special license plate. *See* KRS 41.400(4).

Pursuant to KRS 186.164(14), all funds received through the sale of the CVTF license plate shall be placed in a separate account and shall be audited every year to validate that one hundred (100%) of the funds received are used for the express purpose identified. Pursuant to 601 KAR 9:130, Section 20, a group or organization that receives \$15,001 to \$75,000 during its fiscal year shall have an external or internal audit of its account performed at its own expense. In fiscal year 2020, the Child Victim License Plate revenues totaled \$39,215.50. The Kentucky Transportation Cabinet collected \$31,774.50 in registration fees and the OAG received \$7,441.00. In order for the OAG to properly administer the law and to enforce compliance with the law, it is necessary to ensure compliance by conducting an audit of the CVTF.

Please advise if your agency can provide these services

Sincerely,

DANIEL CAMERON
ATTORNEY GENERAL

A handwritten signature in cursive script that reads "Heather Wagers".

Heather Wagers, Proxy Chairperson
Child Sexual Abuse and Exploitation Prevention Board

Fund: 1368
Function: MXP0
Sub-Function: XVBM

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E361	In-State Travel	0.00	0.00	669.29	0.00%
Totals:		0.00	0.00	669.29	0.00%

Sub-Function: XVCS

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E399	Other	0.00	0.00	6,942.94	0.00%
E445	Grants, Schlrshps Etc T/Stants	0.00	0.00	8,000.00	0.00%
Totals:		0.00	0.00	14,942.94	0.00%

Sub-Function: XVGO

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E241	Postage And Postage Meters	0.00	0.00	22.76	0.00%
E361	In-State Travel	0.00	0.00	2,114.88	0.00%
E819	Other IT Services	0.00	0.00	4,686.74	0.00%
Totals:		0.00	0.00	6,824.38	0.00%

Sub-Function: XVMG

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E453	Medical-Dental-1099 Rept	0.00	0.00	51,745.00	0.00%
Totals:		0.00	0.00	51,745.00	0.00%

Sub-Function: XVPA

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E361	In-State Travel	0.00	0.00	18.40	0.00%
Totals:		0.00	0.00	18.40	0.00%

Sub-Function: XVPG

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E415	Prog Adm Cst-Outside Vend-1099	0.00	0.00	105,275.00	0.00%
Totals:		0.00	0.00	105,275.00	0.00%

Sub-Function: XVRD

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E321	Office Supplies	0.00	0.00	948.12	0.00%
E361	In-State Travel	0.00	0.00	785.34	0.00%
Totals:		0.00	0.00	1,733.46	0.00%

Sub-Function:

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E399	Other	0.00	0.00	0.00	0.00%
Totals:		0.00	0.00	0.00	0.00%

Fund: 6305

Function:

Sub-Function:

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
T113	Op Tr To Agency Revenue Fund	0.00	0.00	174,950.00	0.00%
Totals:		0.00	0.00	174,950.00	0.00%

Fund: 1368
Function: MXP0
Sub-Function: XVBM

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E341	Food Products	0.00	0.00	107.75	0.00%
E361	In-State Travel	0.00	0.00	101.73	0.00%
E363	Travel For Non-State Employees	0.00	0.00	328.36	0.00%
Totals:		0.00	0.00	537.84	0.00%

Sub-Function: XVCS

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E399	Other	0.00	0.00	9,485.00	0.00%
E445	Grants, Schrsps Etc T/Stdnts	0.00	0.00	5,000.00	0.00%
Totals:		0.00	0.00	14,485.00	0.00%

Sub-Function: XVGO

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E241	Postage And Postage Meters	0.00	0.00	6.95	0.00%
E321	Office Supplies	0.00	0.00	106.42	0.00%
E361	In-State Travel	0.00	0.00	1,692.70	0.00%
E363	Travel For Non-State Employees	0.00	0.00	106.52	0.00%
E399	Other	0.00	0.00	1,443.64	0.00%
E819	Other IT Services	0.00	0.00	3,901.38	0.00%
Totals:		0.00	0.00	7,257.61	0.00%

Sub-Function: XVMG

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E453	Medical-Dental-1099 Rept	0.00	0.00	38,755.00	0.00%
Totals:		0.00	0.00	38,755.00	0.00%

Sub-Function: XVPG

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E415	Prog Adm Cst-Outside Vend-1099	0.00	0.00	111,393.50	0.00%

Sub-Function:

Totals: 0.00 0.00 111,393.50 0.00%

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
E133	Employee Training-St Emp Only	22,000.00	0.00	0.00	0.00%
E164	Honoraria-1099 Reportable	1,500.00	0.00	0.00	0.00%
E221	Rental-Non-St Own Bld&Lnd-1099	200.00	0.00	0.00	0.00%
E241	Postage And Postage Meters	100.00	0.00	0.00	0.00%
E257	Serv N/Othwise Class-1099 Rept	800.00	0.00	0.00	0.00%
E259	Expenses Rel T/Shows,Fairs&Exp	900.00	0.00	0.00	0.00%
E321	Office Supplies	1,000.00	0.00	42.16	4.22%
E361	In-State Travel	16,800.00	0.00	0.00	0.00%
E363	Travel For Non-State Employees	300.00	0.00	0.00	0.00%
E399	Other	25,000.00	0.00	0.00	0.00%
E415	Prog Adm Cst-Outside Vend-1099	210,200.00	0.00	0.00	0.00%
E445	Grants, SchlrsHps Etc T/Stdnts	15,000.00	0.00	0.00	0.00%
E453	Medical-Dental-1099 Rept	51,500.00	0.00	0.00	0.00%
E819	Other IT Services	4,700.00	0.00	0.00	0.00%
Totals:		350,000.00	0.00	42.16	0.01%

Fund: 6305
Function:
Sub-Function:

Object	Object Description	Budget	Encumbrances	Expenditures	% Expended
T113	Op Tr To Agency Revenue Fund	0.00	0.00	175,000.00	0.00%
Totals:		0.00	0.00	175,000.00	0.00%



COMMONWEALTH OF KENTUCKY
TRANSPORTATION CABINET
transportation.ky.gov

Andy Beshear
GOVERNOR

Jim Gray
SECRETARY

June 30, 2020

Ms. Allyson Taylor
Office of the Attorney General
Division of Administrative Services
700 Capitol Avenue, Suite 34
Frankfort, KY 40601

RE: Child Victim License Plate Revenues (FY20)

Dear Ms. Taylor,

The Child Victim License Plate revenues totaled \$39,215.50 through June 30, 2020. The Kentucky Transportation Cabinet collected \$31,774.50 in registration fees which are statutorily dedicated to the Road Fund. The registration fees sufficiently cover Transportation's administrative cost. We have transferred the entire remaining funds in the amount of \$7,441.00 to the Office of the Attorney General.

Please feel free to contact Katherine Cataldi or myself if you have any questions.

Sincerely,

Robin Brewer

Robin A. Brewer, Executive Director
Office of Budget and Fiscal Management

RB/KC