

Representation of:

University of Kentucky
411 South Limestone Street
Peterson Service Building
Lexington, KY 40506

Provided to:

FORVIS, LLP

Certified Public Accountants
600 N. Hurstbourne Parkway, Suite 350
Louisville, KY 40222

The undersigned (“We”) are providing this letter in connection with FORVIS’ performance of agreed-upon procedures on budget-to-actual schedules (Statements) related to the University of Kentucky HealthCare Hospital System’s management of Eastern State Hospital (ESH) and Central Kentucky Recovery Center (CKRC) as of and for the year ended June 30, 2022.

Our representations are current and effective as of the date of FORVIS’ report: November 15, 2022.

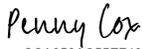
Our engagement with FORVIS is based on our contract for services dated: March 30, 2022.

Confirmation of Matters Specific to the Subject Matter of FORVIS’ Report

We confirm, to the best of our knowledge and belief, the following:

1. We are responsible for the subject matter.
2. We have provided to you all relevant information and access, as applicable, as agreed upon in the terms of the engagement.
3. All known matters contradicting the subject matter or assertion and any communication from regulatory agencies or others affecting the subject matter have been disclosed to you, including any communications received between the end of the period addressed by the subject matter and the date of your report.
4. We acknowledge our responsibility for the design, implementation, and maintenance of programs and controls to prevent and detect fraud.
5. We have no knowledge of any known or suspected fraudulent financial reporting or misappropriation of assets involving:
 - a. Management or employees who have significant roles in internal control, or
 - b. Others, where activities of others could affect the subject matter.
6. We have no knowledge of any allegations of fraud or suspected fraud affecting the subject matter received in communications from employees, customers, regulators, suppliers, or others.
7. We have no knowledge of any known or suspected violations of law, regulations, or requirements of regulatory agencies that could affect the subject matter.
8. We have disclosed to you all deficiencies in internal control relevant to the subject matter of which we are aware.
9. There are no plans or intentions that may affect the subject matter.

10. We have disclosed to you all known events subsequent to the period (or point in time) of the subject matter being reported on that would have a material effect on the subject matter.
11. We are not aware of any material misstatements in the subject matter.
12. The procedures described in your report are the final procedures agreed upon by us. All differences between the procedures described in the report and those described in the contract are approved by us.
13. With respect to any nonattest services you have provided us during the year:
 - a. We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
 - b. We have established and monitored the performance of the nonattest services to ensure they meet our objectives.
 - c. We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - d. We have evaluated the adequacy of the services performed and any findings that resulted.
14. We have responded fully and truthfully to all your inquiries.
15. We have agreed to the procedures and acknowledge that the procedures are appropriate for our purposes. We have obtained from all necessary parties agreement to the procedures and acknowledgment that the procedures are appropriate for their purposes.
16. The statements provided as Exhibit I (Eastern State Hospital Statement of Activity) and Exhibit II (Central Kentucky Recovery Center Statement of Activity) for the year ended June 30, 2022, are complete, accurate and prepared in accordance with accounting principles generally accepted in the United States of America.
17. For the ESH contract for the year ended June 30, 2022, the total difference between the advancements of \$46,239,083, and the contract revenues of \$47,628,099 per the Statement are amounts due from the Department for Behavioral Health, Development and Intellectual Disabilities (DBHDID) of \$1,389,016.
18. For the CKRC contract for the year ended June 30, 2022, the total difference between the advancements of \$2,286,690, and the contract revenues of \$1,860,456 per the Statement are amounts due to DBHDID of \$426,234.
19. The difference between the budgeted contract amounts and the advancements received by the University of Kentucky relate to the state withholding the final advancement for operating and personnel costs which were under budget and an additional "at-risk" management fee.
20. For ESH, one individual's salary fell outside the pay range noted on the employee position form, due to the employee being grandfathered into ESH from Bluegrass clinic.
21. For CKRC, two individuals' salaries fell outside the pay range noted on the employee position forms, due to the employees having longevity within their position and high-demand positions.

DocuSigned by:

11/15/2022
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Penny Cox
Treasurer
penny.cox@uky.edu

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Craig C. Collins
Senior Vice President for Health Affairs and
Chief Financial Officer
UK HealthCare
craig.collins@uky.edu