

FY12 SSWAK - Volume I

Finding #	Finding Summary	Financial Impact Y/N	Repeat Finding Y/N	KDE Office/Division
12-KDE-25	KDE did not follow the policy currently in place with regard to the review and approval process for school district SEEK payments	N	N	OAS/DDS
12-KDE-26	KDE was not compliant with KRS 157.410 in the calculation of first quarter fiscal year 2012 school district SEEK payments	N	N	OAS/DDS
12-KDE-27	The Kentucky Department of Education's Office of Knowledge, Information and Data Services did not consistently apply logical security policies for the KETS Network and MUNIS	N	Y	OKIDS
12-KDE-28	Kentucky Department of Education's Office of Knowledge, Information and Data Services did not consistently apply program modification procedures	N	Y	OKIDS

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12-KDE-78	Maintenance of Effort requirements were not met for the Special Education program (IDEA)	N	N	OAS/DBFM
12-KDE-79	KDE did not comply with the Federal Transparency Act Reporting Requirements	N	N	OAS/DBFM
12-KDE-80	KDE failed to enforce the Period of Availability requirements related to Title I, Part A ARRA funding	\$417,611	Y	OAS/DBFM
12-KDE-81	KDE reimbursed unallowed Twenty-First Century Community Learning Center Program expenditures due to a failure to implement internal controls to assure sufficient review and approval of cost reimbursement requests	N	N	OAS/DBFM/DLS

