



ADAM H. EDELEN
AUDITOR OF PUBLIC ACCOUNTS

January 15, 2015

Alex Tainsh, Chairman
Gallatin County School District
75 Boardwalk
Warsaw, Kentucky 41095

RE: Findings and Recommendations

Dear Chairman Tainsh:

We have completed our Examination of Certain Policies, Procedures, Controls, and Financial Activity of the Gallatin County School District (District). This examination resulted in six findings and offers multiple recommendations to strengthen the management and internal controls of the District. While thoroughly examined, certain concerns expressed to this office could not reasonably be substantiated through documentation or interviews and did not result in a report finding. Other issues were found to have already been resolved by the District prior to the initiation of the examination process.

To address the concerns expressed to this office, we requested and examined certain District financial and other records for the examination period July 1, 2009 through June 30, 2014, unless otherwise stated. These records included, but not limited to, Board meeting minutes, salary schedules, staff salaries, Board members' and selected staff's travel and expense reimbursements, vendor payments, certain District employee contracts, and MUNIS user access rights. Our review included discussions and interviews with numerous Board members, District staff, a contractor, and both the former and current Superintendents.

The Auditor of Public Accounts requests a report from the District on the implementation of the examination recommendations within (60) days of the completion of the final report. If you wish to discuss this report further, please contact me or Brian Lykins, Executive Director of the Office of Technology and Special Audits.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Adam H. Edelen".

Adam H. Edelen
Auditor of Public Accounts

