

FY 2017-2018 Management Letter Comments

District	School	Auditor	Comment Area	General or Redbook	Audit Comment	Repeat Comment (R)	District Response
Kenton County	Turkeyfoot MS	Strothman & Company	Receipts/Revenue	Redbook	Per the 2013 Redbook, "teachers, sponsors, or students shall use the Multiple Receipt Form or pre-numbered receipts when collecting money. Students third grade and above must sign the Multiple Receipt Form." There were two instances where the students did not sign their own name. We recommend that teachers be advised that the students are required to sign the multiple receipts form themselves when funds are collected from students.		All teachers/sponsors in the school will receive additional training regarding the importance of student signatures on the Multiple Receipt Form.
Kenton County	Turkeyfoot MS	Strothman & Company	Receipts/Revenue	Redbook	Per the 2013 Redbook, "all money collected by a teacher or sponsor shall be given to the school treasurer on the day collected or, if the money is collected after school business hours for evening or weekend events, on the next business day." There was one instance in which amounts over \$100 were deposited more than one day after collection. We recommend that more timely deposits be made to prevent theft or loss of money and to be in compliance with the Redbook.		Teachers/sponsors will review the requirements for remitting all money collected to the Treasurer within one day for processing with the bank courier. All deposits are collected daily by a bank courier who delivers the deposits to the local branch bank for processing and deposit to the school's account.
Kenton County	Turkeyfoot MS	Strothman & Company	Receipts/Revenue	Redbook	Ensure completeness of documentation on multiple receipt (F-SA-6) forms. We discovered instances in which these forms were not properly completed in their entirety and the specific issues were as follows: 1 - Multiple receipt form was missing the bookkeeper total We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.		The school bookkeeper will receive additional training on completion of the Multiple Receipt Form.
Kenton County	Turkeyfoot MS	Strothman & Company	Receipts/Revenue	Redbook	Per the 2013 Redbook, "An employee, other than the person preparing the deposit slip, shall verify the amount of the deposit ticket agrees with the amount of receipts recorded in the ledger sheets and that the deposit ticket has been validated by the bank." On seven instances there was no independent verification of the deposit slip. We recommend having an employee, other than the person preparing the deposit slip, to verify the deposit tickets.		A second employee will be identified and properly trained to complete the verification of all bank deposits for the school.
Kenton County	Turkeyfoot MS	Strothman & Company	Disbursements	Redbook	Per the 2013 Redbook, "Always use a purchase order (Form F-SA-7) to initiate a purchase, including for independent contractors and reimbursements to district employees." There was one instance where a purchase request was not present. We recommend using purchase requests for all checks written to be in compliance with the Redbook.		The principal's written approval of the purchase order prior to any vendor order is current district policy and will be reviewed with all school staff. Purchase order and invoice reviews will occur during the school year by district Finance staff.
Kenton County	Turkeyfoot MS	Strothman & Company	Disbursements	Redbook	The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There was one instance in which the date of approval was not document and/or the date of disbursement superseded the date of approval. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.		The principal's written approval of the purchase order prior to any vendor order is current district policy and will be reviewed with all school staff. Purchase order and invoice reviews will occur during the school year by district Finance staff.

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Kenton County	Turkeyfoot MS	Strothman & Company	Fundraisers	Redbook	Ensure completeness of documentation of the Fundraiser Forms. We discovered instances in which the Fundraiser Forms were not properly completed in its entirety and the specific issues were as follows: 1 - The sponsor signature was missing 1 - The principal signature was missing We recommend that documentation of fundraisers be reviewed for completeness and accuracy to adequately support the fundraisers in the School Activity Funds.		The school bookkeeper and sponsors will receive additional training on the required Fundraiser approvals prior to Fundraiser activities.
Kenton County	Turkeyfoot MS	Strothman & Company	Fundraisers	Redbook	Per the 2013 Redbook, "The principal or a designee shall approve all other fundraisers in the school, including the proposed use of funds. The Fundraiser Approval Form shall be completed before the fundraiser begins." On one instance there was no Fundraiser Approval Form present (F-SA-2A). We recommend having the principal approve all fundraisers before they begin.		The school bookkeeper and sponsors will receive additional training on the required Fundraiser approvals prior to Fundraiser activities.
Kenton County	Turkeyfoot MS	Strothman & Company	Ticket Sales	Redbook	Ensure completeness of documentation of the Requisition and Report of Ticket Sales Form. We discovered instances in which the Requisition and Report of Ticket Sales Form was not properly completed in its entirety and the specific issues were as follows: 1 - Ticket taker was not listed We recommend that documentation of sales be reviewed for completeness and accuracy to adequately support the sales of tickets in the School Activity Funds.		Ticket sale procedures will be reviewed with the Athletic Director, Principal, and school bookkeeper. Additional training on proper completion of ticket sale forms will also be provided to staff responsible for event ticket sales and collection. Ticket sale transactions will be reviewed by district Finance staff.
Kenton County	Turkeyfoot MS	Strothman & Company	Ticket Sales	Redbook	Per the 2013 Redbook, "all money collected by a teacher or sponsor shall be given to the school treasurer on the day collected or, if the money is collected after school business hours for evening or weekend events, on the next business day." There was one instance in which amounts over \$100 were deposited more than one day after collection. We recommend that more timely deposits be made to prevent theft or loss of money and to be in compliance with the Redbook.		Additional training will be provided to all teachers/sponsors in the school about daily remittance of funds to the school bookkeeper. School Bookkeeper daily deposit procedures will be reviewed and coordinated with bank courier services to ensure that funds are deposited daily and properly secured. Additional school bookkeeper training will be provided as well.
Kenton County	Dixie Heights HS	Strothman & Company	Receipts/Revenue	Redbook	Ensure completeness of documentation on multiple receipt (F-SA-6) forms. We discovered instances in which these forms were not properly completed in their entirety and the specific issues were as follows: 2 - Activity Account was not listed on the multiple receipt form 2 - Multiple receipt form was missing the bookkeeper total 2 - Multiple receipt form was missing the sponsor total We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.		All teachers/sponsors/bookkeepers in the school will receive additional training on completion of the Multiple Receipt Form.
Kenton County	Dixie Heights HS	Strothman & Company	Receipts/Revenue	Redbook	Per the 2013 Redbook, "all money collected by a teacher or sponsor shall be given to the school treasurer on the day collected or, if the money is collected after school business hours for evening or weekend events, on the next business day." There was one instance in which amounts over \$100 were deposited more than one day after collection. We recommend that more timely deposits be made to prevent theft or loss of money and to be in compliance with the Redbook.		Teachers/sponsors will review the requirements for remitting all money collected to the Treasurer within one day for processing with the bank courier. All deposits are collected daily by a bank courier who delivers the deposits to the local branch bank for processing and deposit to the school's account.

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Kenton County	Dixie Heights HS	Strothman & Company	Receipts/Revenue	Redbook	Per the 2013 Redbook, "teachers, sponsors, or students shall use the Multiple Receipt Form or pre-numbered receipts when collecting money. Students third grade and above must sign the Multiple Receipt Form." There was one instance where the students did not sign their own name. We recommend that teachers be advised that the students are required to sign the multiple receipts form themselves when funds are collected from students.		All teachers/sponsors in the school will receive additional training regarding the importance of student signatures on the Multiple Receipt Form.
Kenton County	Dixie Heights HS	Strothman & Company	Disbursements	Redbook	Ensure completeness of documentation on purchase requests. We discovered instances in which the purchase order (F-SA-7) and standard invoice (F-SA-8) forms were not properly completed in its entirety and the specific issues were as follows: 1 - Purchase request date was not documented on the F-SA-7 We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.		The school teachers/sponsors will receive additional training on completion of the Purchase Order/Request Form.
Kenton County	Dixie Heights HS	Strothman & Company	Disbursements	Redbook	Per the 2013 Redbook, "Always use a purchase order (Form F-SA-7) to initiate a purchase, including for independent contractors and reimbursements to district employees." There were three instances where a purchase request was not present. We recommend using purchase requests for all checks written to be in compliance with the Redbook.		The principal's written approval of the purchase order prior to any vendor order is current district policy and will be reviewed with all school staff. Purchase order and invoice reviews will occur during the school year by district Finance staff.
Kenton County	Dixie Heights HS	Strothman & Company	Disbursements	Redbook	The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There was one instance in which the date of approval was not document and/or the date of disbursement superseded the date of approval. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.		The principal's written approval of the purchase order prior to any vendor order is current district policy and will be reviewed with all school staff. Purchase order and invoice reviews will occur during the school year by district Finance staff.
Kenton County	Dixie Heights HS	Strothman & Company	Disbursements	Redbook	It was noted that the store card account statements were not being kept at the school with the check stubs and completed purchase requests. We recommend that a copy of the store card account statement be retained at the school with the purchase requests and original receipts going forward to ensure proper documentation and payment.		Bookkeepers will be trained to retain and review all monthly store account statements to identify outstanding charges and reconcile the account.
Kenton County	Dixie Heights HS	Strothman & Company	Transfers	Redbook	Six of the inspected transfers were (was) missing one or more approval signatures. All transfers should be approved prior to the transfer being made by the sponsor, bookkeeper, and principal.		Transfer form procedures will be reviewed with the Principal, school bookkeeper and sponsors. Transfer transactions will be reviewed during the school year by district Finance staff.
Kenton County	Dixie Heights HS	Strothman & Company	Ticket Sales	Redbook	Per the 2013 Redbook, "all money collected by a teacher or sponsor shall be given to the school treasurer on the day collected or, if the money is collected after school business hours for evening or weekend events, on the next business day." There were three instances in which amounts over \$100 were deposited more than one day after collection. We recommend that more timely deposits be made to prevent theft or loss of money and to be in compliance with the Redbook.		Additional training will be provided to all teachers/sponsors in the school about daily remittance of funds to the school bookkeeper. School Bookkeeper daily deposit procedures will be reviewed and coordinated with bank courier services to ensure that funds are deposited daily and properly secured. Additional school bookkeeper training will be provided as well.

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Kenton County	Simon Kenton HS	Strothman & Company	Inventory	Redbook	Per the 2013 Redbook, "The Inventory Control Worksheet recaps the flow of inventory monthly and identifies overages or shortages; it is not designed to measure profits." This means that inventory should be kept at cost, not sales price. Upon review of the monthly inventory worksheets, it was noted that inventory was being kept at sales price. We recommend that inventory be kept at cost.		District Finance staff will review the Inventory Control Worksheet used and recommend changes that are needed to identify inventory shortages or overages.
Kenton County	Simon Kenton HS	Strothman & Company	Inventory	Redbook	Ensure completeness of documentation of the Inventory Reporting Forms. We discovered instances in which the Inventory Reporting Forms were not properly completed in its entirety and the specific issues were as follows: 12 - Signatures of who prepared and reviewed form was not present We recommend that documentation of inventory be reviewed for completeness and accuracy to adequately support the inventory in the School Activity Funds.		District Finance staff will review inventory reporting form procedures with school staff.
Kenton County	Simon Kenton HS	Strothman & Company	Receipts/Revenue	Redbook	Per the 2013 Redbook, "all money collected by a teacher or sponsor shall be given to the school treasurer on the day collected or, if the money is collected after school business hours for evening or weekend events, on the next business day." There was one instance in which amounts over \$100 were deposited more than one day after collection. We recommend that more timely deposits be made to prevent theft or loss of money and to be in compliance with the Redbook.		Additional training will be provided to all teachers/sponsors in the school about daily remittance of funds to the school bookkeeper. School Bookkeeper daily deposit procedures will be reviewed and coordinated with bank courier services to ensure that funds are deposited daily and properly secured. Additional school bookkeeper training will be provided as well.
Kenton County	Simon Kenton HS	Strothman & Company	Receipts/Revenue	Redbook	Ensure completeness of documentation on multiple receipt (F-SA-6) forms. We discovered instances in which these forms were not properly completed in their entirety and the specific issues were as follows: 5 - Multiple receipt form was missing the bookkeeper total 1 - Multiple receipt form was missing the sponsor total We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.		All teachers/sponsors/bookkeepers in the school will receive additional training on completion of the Multiple Receipt Form.
Kenton County	Simon Kenton HS	Strothman & Company	Disbursements	Redbook	Per the 2013 Redbook, "Always use a purchase order (Form F-SA-7) to initiate a purchase, including for independent contractors and reimbursements to district employees." There were two instances where a purchase request was not present. We recommend using purchase requests for all checks written to be in compliance with the Redbook.		The principal's written approval of the purchase order prior to any vendor order is current district policy and will be reviewed with all school staff. Purchase order and invoice reviews will occur during the school year by district Finance staff.
Kenton County	Simon Kenton HS	Strothman & Company	Disbursements	Redbook	The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There were two instances in which the date of approval was not document and/or the date of disbursement superseded the date of approval. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.		The principal's written approval of the purchase order prior to any vendor order is current district policy and will be reviewed with all school staff. Purchase order and invoice reviews will occur during the school year by district Finance staff.

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Kenton County	River Ridge ES	Strothman & Company	Receipts/Revenue	Redbook	Per the 2013 Redbook, "The school treasurer shall not collect money directly from a student or parent; the school treasurer shall not both issue a receipt and prepare the deposit of funds." During interview with the bookkeeper it was discovered that the bookkeeper is collecting money directly from students or parents. We recommend that the bookkeeper no longer collect money directly from students or parents to be in compliance with the Redbook.		The school secretary or other school employee will be trained to accept funds from a student/parent and issue a receipt at the school.
Kenton County	River Ridge ES	Strothman & Company	Receipts/Revenue	Redbook	Per the 2013 Redbook, "all money collected by a teacher or sponsor shall be given to the school treasurer on the day collected or, if the money is collected after school business hours for evening or weekend events, on the next business day." There were two instances in which amounts over \$100 were deposited more than one day after collection. We recommend that more timely deposits be made to prevent theft or loss of money and to be in compliance with the Redbook.		Teachers/sponsors will review the requirements for remitting all money collected to the Treasurer within one day for processing with the bank courier. All deposits are collected daily by a bank courier who delivers the deposits to the local branch bank for processing and deposit to the school's account.
Kenton County	River Ridge ES	Strothman & Company	Receipts/Revenue	Redbook	Ensure completeness of documentation on multiple receipt (F-SA-6) forms. We discovered instances in which these forms were not properly completed in their entirety and the specific issues were as follows: 1 - Reason for Collection was not documented on the multiple receipt form 2 - Multiple receipt form was missing the bookkeeper total 1 - Multiple receipt form was missing the sponsor total 1 - Total on MRF did not match deposit slip We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.		All teachers/sponsors/bookkeepers in the school will receive additional training on completion of the Multiple Receipt Form.
Kenton County	River Ridge ES	Strothman & Company	Receipts/Revenue	Redbook	Per the 2013 Redbook, "An employee, other than the person preparing the deposit slip, shall verify the amount of the deposit ticket agrees with the amount of receipts recorded in the ledger sheets and that the deposit ticket has been validated by the bank and the employee initials the deposit ticket." There were three instances where the deposit slip was not being verified by another employee. We recommend that another employee receive, review, and initial the deposit slip before the deposit is taken to the bank.		Training will be provided to the school staff emphasizing the importance of verifying all bank deposits and documenting this process.
Kenton County	River Ridge ES	Strothman & Company	Disbursements	Redbook	Per the 2013 Redbook, "Always use a purchase order (Form F-SA-7) to initiate a purchase, including for independent contractors and reimbursements to district employees." There were four instances where a purchase request was not present. We recommend using purchase requests for all checks written to be in compliance with the Redbook.		The principal's written approval of the purchase order prior to any vendor order is current district policy and will be reviewed with all school staff. Purchase order and invoice reviews will occur during the school year by district Finance staff.
Kenton County	River Ridge ES	Strothman & Company	Disbursements	Redbook	Ensure completeness of documentation on purchase requests. We discovered instances in which the purchase order (F-SA-7) and standard invoice (F-SA-8) forms were not properly completed in its entirety and the specific issues were as follows: 3 - The vendor certification was not signed on the F-SA-8 We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.		The correct procedures relating to a Standard Invoice will be reviewed with the school bookkeeper and staff.

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Kenton County	River Ridge ES	Strothman & Company	Disbursements	Redbook	The Standard Invoice (F-SA-8), should be used only when a vendor invoice is not available. In three instances, the standard invoice was used instead of a purchase request when a vendor invoice was available. We recommend only using Standard Invoices whenever a vendor invoice is not available, and always attaching a completed Purchase Request (F-SA-7) to either the vendor or standard invoice.		District Finance staff will review the use of the Standard Invoice form and clarify procedures for approvals and related documents.
Kenton County	River Ridge ES	Strothman & Company	Fundraisers	Redbook	Per the 2013 Redbook, "Fundraisers where items are sold, whether they are purchased or donated or both, require the use of the Fundraiser Worksheet (Form F-SA-2B), which is used to recap the profitability of a fundraiser sales cycle." On two instances there was not a Fundraiser Worksheet present. We recommend the sponsor complete the form F-SA-2B for each approved fundraiser performed, and report to the principal for review and filing within one week of the completion of the fundraising period or event.		The school bookkeeper and sponsors will receive additional training regarding Fundraiser forms and worksheets.
Kenton County	River Ridge ES	Strothman & Company	Transfers	Redbook	Two of the inspected transfers were (was) missing one or more approval signatures. All transfers should be approved prior to the transfer being made by the sponsor, bookkeeper, and principal.		Transfer form procedures will be reviewed with the Principal, school bookkeeper and sponsors. Transfer transactions will be reviewed during the school year by district Finance staff.
Kenton County	River Ridge ES	Strothman & Company	Transfers	Redbook	Two of the inspected transfers were missing the date of signoff. All transfers should be approved prior to the transfer being made by the sponsor, bookkeeper, and principal and to verify this they should be dated.		Transfer form procedures will be reviewed with the Principal, school bookkeeper and sponsors. Transfer transactions will be reviewed during the school year by district Finance staff.
Kenton County	Caywood ES	Strothman & Company	Receipts/Revenue	Redbook	Per the 2013 Redbook, "teachers, sponsors, or students shall use the Multiple Receipt Form or pre-numbered receipts when collecting money. Students third grade and above must sign the Multiple Receipt Form." There was one instance where the students did not sign their own name. We recommend that teachers be advised that the students are required to sign the multiple receipts form themselves when funds are collected from students.		All teachers/sponsors in the school will receive additional training regarding the importance of student signatures on the Multiple Receipt Form.
Kenton County	Caywood ES	Strothman & Company	Receipts/Revenue	Redbook	Ensure completeness of documentation on multiple receipt (F-SA-6) forms. We discovered instances in which these forms were not properly completed in their entirety and the specific issues were as follows: 1 - Activity Account was not listed on the multiple receipt form 1 - Multiple receipt form was missing the bookkeeper total We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.		All teachers/sponsors/bookkeepers in the school will receive additional training on completion of the Multiple Receipt Form.
Kenton County	Caywood ES	Strothman & Company	Fundraisers	Redbook	Per the 2013 Redbook, "Fundraisers where items are sold, whether they are purchased or donated or both, require the use of the Fundraiser Worksheet (Form F-SA-2B), which is used to recap the profitability of a fundraiser sales cycle." On one instance there was not a Fundraiser Worksheet present. We recommend the sponsor complete the form F-SA-2B for each approved fundraiser performed, and report to the principal for review and filing within one week of the completion of the fundraising period or event.		The school bookkeeper and sponsors will receive additional training regarding Fundraiser forms and worksheets.

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Kenton County	Woodland MS	Strothman & Company	Receipts/Revenue	Redbook	Ensure completeness of documentation on multiple receipt (F-SA-6) forms. We discovered instances in which these forms were not properly completed in their entirety and the specific issues were as follows: 1 - Reason for Collection was not documented on the multiple receipt form 9 - Multiple receipt form was missing the bookkeeper total We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.		All teachers/sponsors/bookkeepers in the school will receive additional training on completion of the Multiple Receipt Form.
Kenton County	Woodland MS	Strothman & Company	Disbursements	Redbook	Per the 2013 Redbook, "Always use a purchase order (Form F-SA-7) to initiate a purchase, including for independent contractors and reimbursements to district employees." There was one instance where a purchase request was not present. We recommend using purchase requests for all checks written to be in compliance with the Redbook.		The principal's written approval of the purchase order prior to any vendor order is current district policy and will be reviewed with all school staff. Purchase order and invoice reviews will occur during the school year by district Finance staff.
Kenton County	Woodland MS	Strothman & Company	Disbursements	Redbook	The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There was one instance in which the date of approval was not document and/or the date of disbursement superseded the date of approval. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.		The principal's written approval of the purchase order prior to any vendor order is current district policy and will be reviewed with all school staff. Purchase order and invoice reviews will occur during the school year by district Finance staff.
Kenton County	Woodland MS	Strothman & Company	Disbursements	Redbook	Ensure completeness of documentation on purchase requests. We discovered instances in which the purchase order (F-SA-7) and standard invoice (F-SA-8) forms were not properly completed in its entirety and the specific issues were as follows: 1 - Purchase request date was not documents on the F-SA-7 We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.		Training will be provided to the bookkeepers concerning the appropriate way to reflect the model procurement process relavent to the purchase and completion of all dates on the Purchase Request form.
Kenton County	Woodland MS	Strothman & Company	Ticket Sales	Redbook	Ensure completeness of documentation of the Requisition and Report of Ticket Sales Form. We discovered instances in which the Requisition and Report of Ticket Sales Form was not properly completed in its entirety and the specific issues were as follows: 2 - Ticket sellers initials were missing We recommend that documentation of sales be reviewed for completeness and accuracy to adequately support the sales of tickets in the School Activity Funds.		Ticket sale procedures will be reviewed with the Athletic Director, Principal, and school bookkeeper. Additional training on proper completion of ticket sale forms will also be provided to staff responsible for event ticket sales and collection. Ticket sale transactions will be reviewed by district Finance staff.
Kenton County	Scott HS	Strothman & Company	Disbursements	Redbook	Per the 2013 Redbook, "Always use a purchase order (Form F-SA-7) to initiate a purchase, including for independent contractors and reimbursements to district employees." There were two instances where a purchase request was not present. We recommend using purchase requests for all checks written to be in compliance with the Redbook.		The principal's written approval of the purchase order prior to any vendor order is current district policy and will be reviewed with all school staff. Purchase order and invoice reviews will occur during the school year by district Finance staff.

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Kenton County	Scott HS	Strothman & Company	Disbursements	Redbook	The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There were two instances in which the date of approval was not document and/or the date of disbursement superseded the date of approval. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.		The principal's written approval of the purchase order prior to any vendor order is current district policy and will be reviewed with all school staff. Purchase order and invoice reviews will occur during the school year by district Finance staff.
Kenton County	Scott HS	Strothman & Company	Fundraisers	Redbook	There was one fundraiser with a loss of \$478.25. The purpose of fundraising activities is both educational and to increase funding for student activities. As such, fundraisers should be managed to break even at the worst case scenario. We recommend that future fundraiser efforts be monitored to ensure losses are minimized and/or eliminated.		The school bookkeeper and sponsors will receive additional training regarding Fundraiser forms and worksheets.
Kenton County	Beechgrove ES	Strothman & Company	Fund Balance	Redbook	Per the 2013 Redbook, "individual school activity accounts and the school activity fund bank account as a whole shall not end the fiscal year with a negative (deficit) balance." On one instance there was a negative balance in an account at year end. We recommend that the bookkeeper notify the appropriate level of school administration when a school activity fund account balance become negative so that this problem can be corrected before year end.		The school bookkeeper will receive training on identifying negative activity account balances and the proper transfer procedures necessary for these instances.
Kenton County	Beechgrove ES	Strothman & Company	Checks	Redbook	Upon review of outstanding checks it was noted that there were eight checks older than one year. We recommend voiding all checks outstanding for a year or longer and make determination if the checks should be reissued or turned over to the state.		Review of outstanding issued checks will be added to the school bookkeeper training process. District Finance staff will assist school bookkeepers implement a process to investigate each outstanding check and resolve the obligation.
Kenton County	Beechgrove ES	Strothman & Company	Fundraisers	Redbook	Per the 2013 Redbook, "Fundraisers where items are sold, whether they are purchased or donated or both, require the use of the Fundraiser Worksheet (Form F-SA-2B), which is used to recap the profitability of a fundraiser sales cycle." On two instances there was not a Fundraiser Worksheet present. We recommend the sponsor complete the form F-SA-2B for each approved fundraiser performed, and report to the principal for review and filing within one week of the completion of the fundraising period or event.		The school bookkeeper and sponsors will receive additional training regarding Fundraiser forms and worksheets.

Column Key Codes

Title	Description
District	Name of District
Auditor	Name of District's Auditor or Audit Firm
Comment Area	Description of the type of comment area
General or Redbook	Indicates a General or Redbook related comment
Audit Comments	Detailed comments reported by Auditors
Repeat Comments (R)	Repeated comments from prior year(s)
District Response	District management response to comment