

		FY 2018-2019 Management Letter Comments					
District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Adair County	Kemper CPA Group	Approvals		Example Name of School	EXAMPLE AUDIT COMMENT Statement of deficiency: We noted ten instances where multiple receipt forms were not used when money was received.	R	EXAMPLE MANAGEMENT RESPONSE The Superintendent met with the Principal of the school and told him that the multiple receipt forms had to be completed in full on any monies that were received by the school. The District also purchased copies of the multiple receipt forms in duplicate for each school location to use.
Kenton County	Strothman & Company	Technology		Board	Condition & Criteria: HIPAA (45 CFR 164.312(a)(2)(iv) and 45 CFR 164.312€(2)(iii)) require the encryption of patient information when stored on disk, on tape, on USB drives, and on any non-volatile storage. This is call encryption of data at rest. Currently, student health information potentially rests on devices which are issued by the school and are not encrypted. Cause: No school-issued devices are encrypted Effect: This is potentially a HIPAA violation and should be addressed. Recommendation: We recommend that encryption software be selected and deployed on devices which might contain relevant HIPAA-protected data.		Management agrees with the recommendation regarding encryption of student health information stored on district-issued devices. The Technology Department has chosen the Microsoft Windows 10 data encryption system resident on all district-issued devices for this purpose. District employees have received direction to encrypt any and all files containing private data, including HIPAA-protected data, and specific directions on using the encryption system.
Kenton County	Strothman & Company		Bank Accounts/Bank Statement Reconciliations	Summit View Academy	Upon review of outstanding checks it was noted that there were two 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.		All outstanding checks older than one year will be investigated to determine if they should be reissued or remitted to the state of KY as unclaimed funds.

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District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Kenton County	Strothman & Company	Inventory		Summit View Academy	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 year end inventory worksheets, it was noted that inventory was being kept at sales price. We recommend that inventory be kept at cost.		The school bookkeeper and sponsors will receive additional training regarding Fundraiser forms and worksheets. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Internal reviews by district staff will also be conducted during the school year.
Kenton County	Strothman & Company		Receipts/Revenue	Summit View Academy	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 five 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 receive additional training in FY 2020 on proper and timely receipts processing and transfer to the school Treasurer. 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. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Receipts/Revenue	Summit View Academy	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.		Teachers/sponsors will receive additional training in FY 2020 to ensure compliance with the Amended Redbook effective November 1, 2019. Per the amendment, students sixth grade and above must print or sign their name on the Multiple Receipt Form. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.

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Kenton County	Strothman & Company		Receipts/Revenue	Summit View Academy	<p>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:</p> <p>1 - Date of Collection was not documented on the multiple receipt form</p> <p>1 - Multiple receipt form was missing the sponsor total</p> <p>We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>		All teachers/sponsors/bookkeepers in the school will receive additional training on completion of the Multiple Receipt Form. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Expenditures	Summit View Academy	<p>Per the 2013 Redbook, "The school treasurer shall match up the purchase order, shipping documents (if applicable), and the vendor or standard invoice and verify that all items ordered have been received, services have been satisfactorily performed, all amounts agree, and that all necessary approvals and signatures have been obtained." On one instance there was not a vendor or standard invoice attached to the purchase request. We recommend no checks be written without having a vendor or standard invoice to support the transaction.</p>		The school Treasurer will receive additional training regarding the required invoice or receipt for every disbursement. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Internal reviews by district staff will also be conducted during the school year.

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District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Kenton County	Strothman & Company		Expenditures	Summit View Academy	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 four instances in which the date of approval was not documented 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. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Expenditures	Summit View Academy	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 10 - The model procurement section was not completed on the F-SA-7 2 - The requester's signature was not present on the F-SA-7 1 - The purchase information was not completed 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. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.

FY 2018-2019 Management Letter Comments							
District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Kenton County	Strothman & Company		Fundraisers	Summit View Academy	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. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Internal reviews by district staff will also be conducted during the school year.
Kenton County	Strothman & Company		Fundraisers	Summit View Academy	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: 2 - The profit section was not completely filled out 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 regarding Fundraiser forms and worksheets. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Internal reviews by district staff will also be conducted during the school year.
Kenton County	Strothman & Company		Credit Cards	Summit View Academy	Ensure completeness of documentation of the Credit Card Log. We discovered instances in which the credit card log was not properly completed in its entirety. 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 completing the Store Card Log. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Internal reviews by district staff will also be conducted during the school year.

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District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Kenton County	Strothman & Company		Ticket Sales	Summit View Academy	<p>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:</p> <p>1 - Ticket sellers initials were missing</p> <p>We recommend that documentation of sales be reviewed for completeness and accuracy to adequately support the sales of tickets in the School Activity Funds.</p>		<p>Ticket sale procedures were reviewed with the Athletic Director, Principal, and school bookkeeper in June, 2019 and August, 2019. 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.</p>
Kenton County	Strothman & Company		Expenditures	Scott HS	<p>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 documented 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.</p>	R	<p>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. Principals and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.</p>
Kenton County	Strothman & Company		Ticket Sales	Scott HS	<p>Per the 2013 Redbook, "The principal or school treasurer, who shall not be the person in charge of sales, is to have safekeeping of the pre-numbered tickets (be the ticket controller)." It was noted that athletic director (who is in charge of ticket sales) is keeping the tickets locked in his office. We recommend that all tickets be stored with either the principal or bookkeeper to be in compliance with the Redbook.</p>		<p>Procedures will be reviewed to ensure that the person in charge of ticket sales is not the custodian of the tickets. The Athletic Director is not always the employee in charge of ticket sales.</p>

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Kenton County	Strothman & Company		Ticket Sales	Scott HS	Per the 2013 Redbook, "Change or rotate ticket colors with each event." There was one instance where different colored tickets were not used for consecutive events. We recommend that rotating ticket colors are used for consecutive events.		Ticket color rotation requirements have been included in Redbook training sessions held in June, 2019 and August, 2019. The requirement will also be reveiwed with all Athletic Directors throughout the year. Internal reveiws by district staff will occur throughout the year to assist with compliance.
Kenton County	Strothman & Company		Receipts/Revenue	Kenton ES	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.		Teachers/sponsors will receive additional training in FY 2020 on proper and timely receipts processing and transfer to the school Treasurer. 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. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Receipts/Revenue	Kenton ES	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 - Reason for Collection was not documented on the multiple receipt form 4 - 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. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.

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District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Kenton County	Strothman & Company		Expenditures	Kenton ES	Per the 2013 Redbook, "The school treasurer shall match up the purchase order, shipping documents (if applicable), and the vendor or standard invoice and verify that all items ordered have been received, services have been satisfactorily performed, all amounts agree, and that all necessary approvals and signatures have been obtained." On was instance there was not a vendor or standard invoice attached to the purchase request. We recommend no checks be written without having a vendor or standard invoice to support the transaction.		The school Treasurer will receive additional training regarding the required invoice or receipt for every disbursement. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Internal reviews by district staff will also be conducted during the school year.
Kenton County	Strothman & Company		Expenditures	Kenton ES	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 documented 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. Principals and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.

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Kenton County	Strothman & Company		Expenditures	Kenton ES	<p>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:</p> <p>5 - The model procurement section was not completed on the F-SA-7</p> <p>We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>		The school teachers/sponsors will receive additional training on completion of the Purchase Order/Request Form. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Fundraisers	Kenton ES	<p>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.</p>		The school bookkeeper and sponsors will receive additional training regarding Fundraiser forms and worksheets. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Internal reviews by district staff will also be conducted during the school year.

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District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Kenton County	Strothman & Company		Receipts/Revenue	Dixie Heights HS	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: 3 - 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.	R	All teachers/sponsors/bookkeepers in the school will receive additional training on completion of the Multiple Receipt Form. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Expenditures	Dixie Heights HS	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.	R	The school teachers/sponsors will receive additional training on completion of the Purchase Order/Request Form. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Expenditures	Dixie Heights HS	Per the 2013 Redbook the principal shall not be both the requestor and the approver for a disbursement. We recommend that faculty sponsor make the purchase requests from the School Activity Funds to avoid the principal being in a situation of having to approve his/her own purchase request.		The school teachers/sponsors will receive additional training on completion of the Purchase Order/Request Form. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.

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Kenton County	Strothman & Company		Expenditures	Dixie Heights HS	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 documented 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.	R	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. Principals and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Expenditures	Dixie Heights HS	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: 4 - The model procurement section was not completed on the F-SA-7 1 - The invoice total did not match the amount of 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. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Credit Cards	Dixie Heights HS	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.	R	School bookkeepers will be trained to retain and review the store card account statements to ensure all accounts have been paid in full. This will be included in the February, 2020 training.

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District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Kenton County	Strothman & Company		Fundraisers	Dixie Heights HS	There was one fundraiser with a loss totaling \$258.00. 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 principals and sponsors will receive training regarding the importance of Fundraiser profitability. Principals and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Internal reviews by district staff will also be conducted during the school year.
Kenton County	Strothman & Company		Transfers	Dixie Heights HS	One of the inspected transfers was missing one or more approval signatures. All transfers should be approved prior to the transfer being made by the sponsor, bookkeeper, and principal.	R	Transfer form procedures will be reviewed with the Principal, school bookkeeper and sponsors. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Transfer transactions will be reviewed during the school year by district Finance staff.
Kenton County	Strothman & Company		Ticket Sales	Dixie Heights HS	Per the 2013 Redbook, "Change or rotate ticket colors with each event." There were three instances where different colored tickets were not used for consecutive events. We recommend that rotating ticket colors are used for consecutive events.		Ticket color rotation requirements have been included in Redbook training sessions held in June, 2019 and August, 2019. The requirement will also be reviewed with all Athletic Directors throughout the year. Internal reviews by district staff will occur throughout the year to assist with compliance.
Kenton County	Strothman & Company		Ticket Sales	Dixie Heights HS	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.	R	Teachers/sponsors will receive additional training in FY 2020 on proper and timely receipts processing and transfer to the school Treasurer. 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. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.

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Kenton County	Strothman & Company		Ticket Sales	Dixie Heights HS	Per the 2013 Redbook, "The principal or school treasurer, who shall not be the person in charge of sales, is to have safekeeping of the pre-numbered tickets (be the ticket controller)." It was noted that athletic director (who is in charge of ticket sales) is keeping the tickets locked in his office. We recommend that all tickets be stored with either the principal or bookkeeper to be in compliance with the Redbook.		Procedures will be reviewed to ensure that the person in charge of ticket sales is not the custodian of the tickets. The Athletic Director is not always the employee in charge of ticket sales.
Kenton County	Strothman & Company		Expenditures	Ryland ES	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. Principals and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Expenditures	Ryland ES	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 model procurement section was not completed 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. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.

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Kenton County	Strothman & Company		Receipts/Revenue	Simon Kenton HS	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 four 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.	R	Teachers/sponsors will receive additional training in FY 2020 on proper and timely receipts processing and transfer to the school Treasurer. 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. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Receipts/Revenue	Simon Kenton HS	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: 4 - 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.	R	All teachers/sponsors/bookkeepers in the school will receive additional training on completion of the Multiple Receipt Form. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Expenditures	Simon Kenton HS	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 seven instances in which the date of approval was not documented 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.	R	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. Principals and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.

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Kenton County	Strothman & Company		Expenditures	Simon Kenton HS	<p>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:</p> <p>1 - The model procurement section was not completed on the F-SA-7</p> <p>We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>		The school teachers/sponsors will receive additional training on completion of the Purchase Order/Request Form. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Fundraisers	Simon Kenton HS	<p>There was one fundraiser with a loss of \$110.00. 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.</p>		The school principals and sponsors will receive training regarding the importance of Fundraiser profitability. Principals and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Internal reviews by district staff will also be conducted during the school year.
Kenton County	Strothman & Company		Fundraisers	Simon Kenton HS	<p>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:</p> <p>1 - The sponsor signature was missing</p> <p>We recommend that documentation of fundraisers be reviewed for completeness and accuracy to adequately support the fundraisers in the School Activity Funds.</p>		The school bookkeeper and sponsors will receive additional training on the required Fundraiser approvals prior to Fundraiser activities. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.

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Kenton County	Strothman & Company		Credit Cards	Simon Kenton HS	<p>Ensure completeness of documentation on purchase requests for credit card transactions. 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:</p> <p>1 - The model procurement section was not completed on the F-SA-7 for credit card transactions</p> <p>We recommend that documentation of credit card transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>		The school teachers/sponsors will receive additional training on completion of the Purchase Order/Request Form. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company	Inventory		Twenhofel MS	The required monthly inventory reporting (F-SA-5) were not completed for the inventory. We recommend that the required monthly inventory reporting be completed on a monthly basis for all accounts with inventories.		The school bookkeeper and sponsors will receive additional training regarding Fundraiser forms and worksheets. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Internal reviews by district staff will also be conducted during the school year.
Kenton County	Strothman & Company		Receipts/Revenue	Twenhofel MS	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 receive additional training in FY 2020 on proper and timely receipts processing and transfer to the school Treasurer. 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. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.

		FY 2018-2019 Management Letter Comments					
District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Kenton County	Strothman & Company		Receipts/Revenue	Twenhofel MS	<p>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:</p> <p>2 - Multiple receipt form was missing the sponsor total</p> <p>We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>		All teachers/sponsors/bookkeepers in the school will receive additional training on completion of the Multiple Receipt Form. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Expenditures	Twenhofel MS	<p>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 four instances in which the date of approval was not documented 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.</p>		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. Principals and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Transfers	Twenhofel MS	<p>Per the 2013 Redbook, "Amounts may be transferred between activity accounts only by proper completion of a Transfer Form." On one instance there was not a Transfer Form present. We recommend that no transfers be made between accounts without the proper documentation and approval.</p>		Transfer form procedures will be reviewed with the Principal, school bookkeeper and sponsors. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Transfer transactions will be reviewed during the school year by district Finance staff.

FY 2018-2019 Management Letter Comments							
District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Kenton County	Strothman & Company		Ticket Sales	Twenhofel MS	<p>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:</p> <p>2 - Ticket sellers initials were missing</p> <p>We recommend that documentation of sales be reviewed for completeness and accuracy to adequately support the sales of tickets in the School Activity Funds.</p>		The school bookkeeper and sponsors will receive additional training regarding Fundraiser forms and worksheets. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Internal reviews by district staff will also be conducted during the school year.
Kenton County	Strothman & Company		Receipts/Revenue	Taylor Mill ES	<p>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.</p>		Teachers/sponsors will receive additional training in FY 2020 on proper and timely receipts processing and transfer to the school Treasurer. 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. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.
Kenton County	Strothman & Company		Expenditures	Taylor Mill ES	<p>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.</p>		The school teachers/sponsors will receive additional training on completion of the Purchase Order/Request Form. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.

FY 2018-2019 Management Letter Comments							
District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Kenton County	Strothman & Company		Expenditures	Taylor Mill ES	Per the 2013 Redbook, "The school treasurer shall match up the purchase order, shipping documents (if applicable), and the vendor or standard invoice and verify that all items ordered have been received, services have been satisfactorily performed, all amounts agree, and that all necessary approvals and signatures have been obtained." On one instance there was not a vendor or standard invoice attached to the purchase request. We recommend no checks be written without having a vendor or standard invoice to support the transaction.		The school Treasurer will receive additional training regarding the required invoice or receipt for every disbursement. Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020. Internal reviews by district staff will also be conducted during the school year.
Kenton County	Strothman & Company		Expenditures	Taylor Mill ES	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 - Activity Account was not listed on the F-SA-7 1 - The model procurement section was not completed on the F-SA-7 2 - The requester's signature was not present 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. Sponsors and Bookkeepers received Redbook training in June and August, 2019 and additional training is scheduled for February, 2020.

FY 2018-2019 Management Letter Comments							
District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Title	Description						
District	Name of District						
Auditor	Name of District's Auditor or Audit Firm						
General Comment	Description of the area that the comment relates to under "General"						
Redbook Comment	Description of the area that the comment relates to under "Redbook"						
Name of School	List the name of the school that the comment applies to						
Audit Comments	Detailed comment that was reported by the Auditor						
Repeat Comments (R)	Repeated comments from prior year(s)						
District Response	District management response to audit comment						