



Steven L. Beshear
Governor

Kevin M. Noland
Interim Commissioner of Education

**EDUCATION AND WORKFORCE DEVELOPMENT CABINET
DEPARTMENT OF EDUCATION**

Capital Plaza Tower • 500 Mero Street • Frankfort, Kentucky 40601
Phone: (502) 564-4770 • www.education.ky.gov

July 13, 2009

James R. Palm, Superintendent
Southgate Independent School District
Wm. Blatt and Evergreen
Southgate, KY 41071

Dear Mr. Palm:

The audit for the Southgate Independent Board of Education has been reviewed by staff in this office. There were concerns which required corrective action by the district pursuant to 702 KAR 3:150. A response, included in the audit report, stated corrective action would be put into place. The response was adequate.

We were able to reconcile your audit report with your MUNIS Reports.

No further action is required on your part at this time. If you have any questions, please contact Kem Delaney-Ellis at (502) 564-3846.

Sincerely,

A handwritten signature in blue ink, reading "Michelle D. Sutton".

Michelle D. Sutton, Director
Division of Financial Data Management