



Steven L. Beshear  
Governor

Terry Holliday, Ph.D.  
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](http://www.education.ky.gov)

February 25, 2010

Dorothy Perkins, Superintendent  
Gallatin County School District  
75 Boardwalk  
Warsaw, KY 41095

Dear Mrs. Perkins:

The fiscal year 2008-2009 audit for the Gallatin County 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 was included in the audit report. The response was adequate.

We were unable to completely reconcile the district's audit report with its MUNIS reports. Comparison reports are available on the web to provide line item details:

<http://www.education.ky.gov/KDE/Administrative+Resources/Finance+and+Funding/School+Finance/Financial+Information/Financial+Audits/>

You should discuss these reports with your Finance Officer and the district's auditor. No further action by the district is required to consider the review of the fiscal year 2008-2009 audit report complete and Gallatin County may continue the chart of accounts conversion process. However, if your Finance Office and auditor decide to make any adjustments before the conversion, please contact Piper Lewis to resubmit any updated financial reports, email: [Piper.lewis@education.ky.gov](mailto:Piper.lewis@education.ky.gov), or phone: (502)564-5279.

As required in the audit contract, the district's fiscal year 2009-2010 audit report and MUNIS reports should reconcile prior to submitting them to KDE by the required deadline. Identifying and resolving potential discrepancies will be a point of emphasis from KDE prior to next year's audit cycle.

If you have any questions, please contact your field staff representative.

Sincerely,

A handwritten signature in black ink that reads "Michelle D. Sutton".

Michelle D. Sutton, Director  
Division of Financial Data Management

