

FY 2021-2022 Audit Findings & Management Letter Comments

District	Auditor	Federal Compliance Finding	Classification	General Comment	Redbook Comment	Board/Central Office or "Name of School"	Audit Finding / Management Letter Comment (Include Finding Number)	Repeat Comment (Y/N)	District Response to Finding
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Expenditures	Central Office	It was noted that several outstanding checks were carried for longer than 12 months.	No	The district began investigating outstanding checks last year and many have been resolved. This project will continue until all have been resolved.
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Expenditures	Summit View Academy	It was noted that one outstanding check was carried for longer than 12 months.	No	The schools began investigating outstanding checks last year and many have been resolved. This project will continue until all have been resolved.
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Expenditures	Woodland Middle School	It was noted that one outstanding check was carried for longer than 12 months.	No	The schools began investigating outstanding checks last year and many have been resolved. This project will continue until all have been resolved.
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Expenditures	Beechgrove Elementary School	It was noted that multiple outstanding checks were carried for longer than 12 months.	No	The schools began investigating outstanding checks last year and many have been resolved. This project will continue until all have been resolved.
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Expenditures	R.C. Hinsdale Elementary School	It was noted that multiple outstanding checks were carried for longer than 12 months.	No	The schools began investigating outstanding checks last year and many have been resolved. This project will continue until all have been resolved.
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Expenditures	Kenton Elementary School	It was noted that multiple outstanding checks were carried for longer than 12 months.	No	The schools began investigating outstanding checks last year and many have been resolved. This project will continue until all have been resolved.
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Expenditures	River Ridge Elementary School	It was noted that multiple outstanding checks were carried for longer than 12 months.	No	The schools began investigating outstanding checks last year and many have been resolved. This project will continue until all have been resolved.
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Expenditures	Taylor Mill Elementary	It was noted that multiple outstanding checks were carried for longer than 12 months.	No	The schools began investigating outstanding checks last year and many have been resolved. This project will continue until all have been resolved.

COLUMN KEY CODES

Title	Description
District	Name of District
Auditor	Name of District's Auditor or Audit Firm
Federal Compliance Finding	Indicate if the finding relates to federal compliance requirements
Classification	Classification of the comment in the audit report; Material Weakness, Significant Dificiency or Management Letter Comment
General Comment	Description of the area that the comment relates to under "General". This is mostly used for the Board/Central Office.
Redbook Comment	Description of the area that the comment relates to under "Redbook"
Board/Central Office or "Name of School"	List Board/Central Office or the "Name of the School" that the comment applies to
Audit Finding / Management Letter Comment (Include Finding Number)	Detailed Audit Finding or Management Letter Comment as indicated in the audit report. This must include the Finding Number.
Repeat Comments (Y/N)	Indicate if the finding/comment is repeated from the prior year(s)
District Response	District management response to the management letter comment that was reported in the audit report