

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
Bellevue Independent	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		District Activity Funds	Bellevue High School	2022-02 During the testing of the Activity Fund, it was noted that an individual school account had a negative (Deficit) balance at the end of the fiscal year.	No	The bookkeeper will perform a monthly financial review to go over budget expenses. There will also be a financial review at the end of the year and transfer between funds to cover any deficits that could happen in the future.
Bellevue Independent	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		District Activity Funds	Grandview Elementary	2022-02 During the testing of the Activity Fund, it was noted that an individual school account had a negative (Deficit) balance at the end of the fiscal year.	No	The bookkeeper will perform a monthly financial review to go over budget expenses. There will also be a financial review at the end of the year and transfer between funds to cover any deficits that could happen in the future.
Bellevue Independent	Barnes Dennig & Co, Ltd.	No	Management Letter Comment	Food Service		Board	2022-01 During the testing of food service funds, it was noted that the cash balance exceeded three months average expenditures	No	The Superintendent, Food Service Director, and Finance Director will be taking a look at where the food service funds ended and make a fresh plan for how to spend down any excess balance between now and June 30.

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