

FY 2022-2023 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	Summit View Academy	It was noted that five outstanding checks were carried for longer than 12 months.	Yes	The district is currently in the process of contacting payees, researching the outstanding payments and completing the State of Kentucky unclaimed funds process if necessary.
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Expenditures	Summit View Academy	It was noted that two invoices were not being marked as "paid"	No	The new bookkeeper will receive training regarding the complete process for paying invoices.
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Reporting	Summit View Academy	It was noted that 6 monthly financial reports were not signed in a timely manner	No	The new bookkeeper will receive training regarding the prompt completion of the monthly reports.
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Expenditures	Simon Kenton Highschool	It was noted that four outstanding check were carried for longer than 12 months	No	The district is currently in the process of contacting payees, researching the outstanding payments and completing the State of Kentucky unclaimed funds process if necessary.
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Expenditures	Taylor Mill Elementary	It was noted that four outstanding check were carried for longer than 12 months	Yes	The district is currently in the process of contacting payees, researching the outstanding payments and completing the State of Kentucky unclaimed funds process if necessary.
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Expenditures	Hinsdale Elementary	It was noted that six outstanding check were carried for longer than 12 months	No	The district is currently in the process of contacting payees, researching the outstanding payments and completing the State of Kentucky unclaimed funds process if necessary.
Kenton County	Barnes Dennig & Co, Ltd.	No	Management Letter Comment		Expenditures	District Office	It was noted that several outstanding checks were carried for longer than 12 months.	No	The district is currently in the process of contacting payees, researching the outstanding payments and completing the State of Kentucky unclaimed funds process if necessary.

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 Deficiency, Noncompliance 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