KENTUCKY DEPARTMENT OF EDUCATION

Capital Plaza Tower, 500 Mero Street, Frankfort, KY 40601

MEMORANDUM

TO: All Local School District Auditors

FROM: Kay Kennedy, Director KK
Division of District Support

DATE: July 28, 2014

SUBJECT: A-133 Audit Review Findings for FY 2012-2013

The Office of the Auditor of Public Accounts (APA), under contract with the Kentucky Department of Education (KDE), has reviewed the FY 2013 audit report(s) for technical compliance and adherence to reporting standards and contract requirements. The APA used the *Guide for Review of Financial Audit Engagements approved by KDE.* This guide was derived from the recommended reporting format contained in the AICPA Audit Guide, *Government Auditing Standards and OMB Circular A-133 Audits.*

Enclosed are the findings of the review. All audits are either classified as acceptable, acceptable with deficiencies, technically deficient, or unacceptable. Any audit report classified as **technically deficient or unacceptable** are required to be revised and reissued by the auditor in accordance with auditing standards. The auditor is required to correct **all findings and deficiencies** identified during the A-133 Desk Review. The **entire audit report** shall be resubmitted to the local board, KDE and all other parties to whom the original audit report was submitted within **thirty (30) days of this notification** from KDE. Individual revised audit report pages **will not** be accepted.

Please notify KDE if you have questions or comment regarding the findings. If additional fieldwork is conducted, please reissue the field work and issue dates. Please refer to the FY 2013 findings as you conduct and submit your FY 2014 audit reports, to ensure that the same findings are not repeated. All communication is maintained in the permanent file of each district.

This memo will also be sent to districts' superintendent and finance officers, notifying them that uncorrected repeat findings by the firm may result in the district's future audit contract not being approved and executed by the State Committee for School District Audits.

If the reviewer found that you did not use the correct title, CFDA number, or cluster for a federal grant, please refer to the federal Catalog website at https://www.cfda.gov/ and the applicable Compliance Supplement website at: http://www.whitehouse.gov/omb/circulars a133 compliance 08 08toc/.

If you have any questions, please contact Jeffrey Coulter at jeffrey.coulter@education.ky.gov.