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: **August 13, 2012**

SUBJECT: **A-133 Audit Review Findings for FY 2010-2011**

The Office of the Auditor of Public Accounts (APA), under contract with the Kentucky Department of Education (KDE), has reviewed the FY 2011 audit report(s) for technical compliance and adherence to reporting standards. The APA used a revised version of the 1999 Edition of the Uniform Guide for Initial Review of A-133 Audit Reports published by the President's Council on Integrity and Efficiency Standards Subcommittee.

Enclosed are the findings of the review. All audits are either classified as acceptable, acceptable with deficiencies, technically deficient, or unacceptable. Any audit reports classified as **technically deficient or unacceptable** are required to be revised and reissued by the auditor in accordance with auditing standards. 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. Auditors, please notify KDE if you have questions or comments regarding the findings. Please refer to the FY 2011 findings as you conduct and submit your FY 2012 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 or Ken Smith at ken.smith@education.ky.gov.