

**MANAGEMENT LETTER POINTS**

Washington County School District  
Springfield, Kentucky

In planning and performing our audit of the financial statements of the Washington County School District for the year ended June 30, 2014 we considered the District's internal controls in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. We previously reported on the District's internal control in our report dated November 10, 2014. This letter does not affect our report dated November 10, 2014, on the financial statements of the Somerset Independent School District. The conditions observed are as follows:

NORTH WASHINGTON ELEMENTARY

No conditions.

WASHINGTON COUNTY ELEMENTARY

No conditions.

WASHINGTON COUNTY MIDDLE SCHOOL

No conditions.

WASHINGTON COUNTY HIGH SCHOOL

1-14

Statement of Condition: Instances of receipts not being deposited timely.

Recommendation for Correction: All monies should be deposited on a daily basis. In the event that less than \$100 is on hand to deposit, smaller amounts may be held in a secure location until \$100 is collected. At a minimum, deposits shall be made on a weekly basis even if the deposit amount is less than \$100. The total of the deposit slip shall match the total receipts written since the last deposit. Each deposit shall be verified by a second person daily.

Management Response to the Recommendation: All monies will be deposited on a daily basis. The total of the deposit slip will be matched to the total receipts written since the last deposit and each deposit will be verified by a second person.

2-14

Statement of Condition: Teachers/sponsors not turning in money collected from students or other sources timely (including athletic events).

Recommendation for Correction: All money collected by a teacher/sponsor shall be turned in to the school treasurer the day the money is collected along with the appropriate supporting documentation.

Management Response to the Recommendation: Teacher/sponsors will turn in all money collected to the school treasurer daily with the appropriate documentation.

WASHINGTON COUNTY CHARITABLE GAMING FUND

No conditions

We will review the status of these conditions during our next audit engagement. We have already discussed many of these conditions and suggestions with various District personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

The prior year management letter conditions have been implemented and corrected. Mrs. J. Robin Cochran, Superintendent, is the person responsible for initiation of the corrective action plan for the above comments which will be implemented immediately. The corrective action plan is the management response for each condition.

We would like to thank the Finance Officer and their department for their support and assistance during our audit.

This report is intended solely for the information and use of the Board of Education, management, and others within the district and is not intended to be and should not be used by anyone other than these specified parties.

*White & Associates, PSC*

White & Associates, PSC  
Richmond, Kentucky  
November 10, 2014