



CAMPBELL, MYERS AND RUTLEDGE, PLLC

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Members of the Board of Education
Glasgow Independent School District
Glasgow, Kentucky 42141

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Glasgow Independent School District as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered Glasgow Independent School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Glasgow Independent School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Glasgow Independent School District's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

During our audit, we became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters.

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

This communication is intended solely for the information and use of management, Glasgow Independent School District, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Campbell, Myers & Rutledge, PLLC

Certified Public Accountants

November 5, 2019

PRIOR YEAR FINDINGS

Glasgow Preschool Academy

Condition: Issuers of the multiple receipt forms could not produce their copy of the multiple receipt forms.

Observation: Copies of the multiple receipt forms were maintained by the issuers.

Glasgow Preschool Academy

Condition: Multiple receipt forms were not being properly completed.

Observation: Personnel properly completed multiple receipt forms.

Glasgow Preschool Academy

Condition: During the year the school treasurer collected money directly from students.

Observation: The school treasurer did not collect money directly from students as stated by Red Book.

Glasgow Preschool Academy

Condition: Glasgow Preschool Academy was not making deposits timely.

Observation: Deposits examined appear to have been made on a timely basis.

South Green Elementary

Condition: South Green Elementary was not making deposits timely.

Observation: Deposits examined appear to have been made on a timely basis.

CURRENT YEAR FINDINGS

South Green Elementary

Criteria: *A Uniform Program of Accounting for School Activity Funds in Kentucky Schools* (Red Book) sets forth accounting guidelines for the proper use of fundraising forms.

Condition: During the school year, the fundraising sponsor was not completing fundraising form F-SA-2B "Fundraising Worksheet" to determine the profitability of the fundraiser and the principal was not reviewing the details of the completed fundraiser.

Cause: Principal was unable to review the completed fundraiser and the profitability of the fundraiser was unknown.

Effect: Compliance with *A Uniform Program of Accounting for School Activity Funds in Kentucky Schools* (Red Book) was not achieved.

Recommendation: We recommend that all fundraising forms be used to properly account for all receipts and expenditures and reviewed before submitting to the principal.

Response: Fundraising forms will be completed and submitted for review to school personnel.

Glasgow High School

Criteria: *A Uniform Program of Accounting for School Activity Funds in Kentucky Schools* (Red Book) sets forth accounting guidelines for the proper use of fundraising forms.

Condition: During the school year, the fundraising sponsor was not completing fundraising form F-SA-2B "Fundraising Worksheet" to determine the profitability of the fundraiser and the principal was not reviewing the details of the completed fundraiser.

Cause: Principal was unable to review the completed fundraiser and the profitability of the fundraiser was unknown.

Effect: Compliance with *A Uniform Program of Accounting for School Activity Funds in Kentucky Schools* (Red Book) was not achieved.

Recommendation: We recommend that all fundraising forms be used to properly account for all receipts and expenditures and reviewed before submitting to the principal.

Response: Fundraising forms will be completed and submitted for review to school personnel.