

Reports Required by the Single Audit Act

2019

**Board of Education of Jefferson County, Kentucky**

For the Fiscal Year Ended June 30, 2019



Reports Required by the Single Audit Act

**Board of Education of Jefferson County, Kentucky**

For the Fiscal Year Ended June 30, 2019

**Reports Required by the Single Audit Act**

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**Independent Auditors' Report on Internal Control  
Over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial  
Statements Performed In Accordance with  
*Government Auditing Standards***





**Independent Auditors' Report on Internal Control  
Over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial  
Statements Performed In Accordance with  
*Government Auditing Standards***

Members of the Board  
Board of Education of Jefferson County, Kentucky  
Louisville, Kentucky

**Report on Financial Statements**

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Kentucky Public School Districts' Audit Contract and Requirements* prescribed by the Kentucky State Committee for School District Audits, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Board of Education of Jefferson County, Kentucky (the "District") as of and for the year ended June 30, 2019, and the related notes to financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 12, 2019. Our report includes a reference to other auditors who audited the financial statements of the Jefferson County Public Education Foundation ("Component Unit") as described in our report on the District's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 District's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

In addition, the results of our tests disclosed no instances of material noncompliance with specific state statutes or regulations identified in the *Kentucky School Districts' Audit Contract and Requirements* prescribed by the Kentucky State Committee for School District Audits.

Additional matters were communicated to the District in a management letter.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Louisville, Kentucky  
November 12, 2019

**Independent Auditors' Report on Compliance for Each Major  
Federal Program; Report on Internal Control Over Compliance;  
and Report on Schedule of Expenditures of  
Federal Awards Required by the Uniform Guidance**



**Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

Members of the Board  
Board of Education of Jefferson County, Kentucky  
Louisville Kentucky

**Report on Compliance for Each Major Federal Program**

We have audited the Board of Education of Jefferson County, Kentucky's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"); and the *Kentucky Public School Districts' Audit Contract and Requirements* prescribed by the Kentucky State Committee for School District Audits. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

## **Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

## **Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2019, and the related notes to financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 12, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on those financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for other purpose.

*Stottman and Company PSC*  
Louisville, Kentucky  
November 12, 2019

**Schedule of Expenditures of Federal Awards**

Schedule of Expenditures of Federal Awards  
**Board of Education of Jefferson County, Kentucky**  
 For the Year Ended June 30, 2019

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<b>U.S. Department of Agriculture</b>				
<b>Child Nutrition Cluster</b>				
School Breakfast Program	10.553	7760005		\$ 2,290,689
National School Lunch Program	10.555	7750002		49,298,256
Summer Food Service Program for Children	10.559	7690024 & 7740023		<u>580,345</u>
<b>Total Child Nutrition Cluster</b>				
<b>Food Distribution Cluster</b>				
Commodity Supplemental Food Program	10.565	7750002		3,408,472
Child and Adult Care Food Program	10.558	7790021 & 7800016		729,388
Child Nutrition Discretionary Grants	10.579	7840027		81,822
Fresh Fruit and Vegetable Program	10.582	7720012		<u>688,923</u>
<b>U.S. Department of Agriculture passed through Kentucky Department of Education</b>				
<u>1,500,133</u>				
<b>U.S. Department of Defense</b>				
Department of Defense (JROTC) Army	12.000			299,458

Continued

Schedule of Expenditures of Federal Awards--Continued  
**Board of Education of Jefferson County, Kentucky**  
For the Year Ended June 30, 2019

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
Department of Defense (JROTC) Marines	12.000			148,545
Department of Defense (JROTC) Air Force	12.000			54,486
Department of Defense (JROTC) Navy	12.000			214,391
<b>U.S. Department of Defense - Direct To District</b>				<b>716,880</b>
<b>U.S. Department of Labor</b>				
<b>WIOA Cluster</b>				
WIA/WIOA Youth Activities	17.259	211-400-18 & 211-400-19		402,953
Reentry Employment Opportunities	17.270	205-100-19		33,396
<b>U.S. Department of Labor passed through Greater Louisville Workforce Investment Board</b>				<b>436,349</b>
<b>National Endowment for the Arts</b>				
Promotion of the Arts Partnership Agreements	45.025	17-6100-2019		1,540
<b>National Endowment for the Arts passed through Kentucky Arts Council</b>				<b>1,540</b>
<b>National Science Foundation</b>				
Education and Human Resources	47.076	DRL 1502380		23,097
<b>National Science Foundation passed through Curriculum Study</b>				<b>23,097</b>

Continued

Schedule of Expenditures of Federal Awards--Continued  
**Board of Education of Jefferson County, Kentucky**  
For the Year Ended June 30, 2019

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<b>U.S. Department of Education</b>				
Adult Education - Basic Grants to States	84.002	1900000629-1		236,270
Adult Education - Basic Grants to States	84.002	1800002456-1		107,410
Adult Education - Basic Grants to States	84.002	1900000629-1		449,589
Adult Education - Basic Grants to States	84.002	1900000629-1		44,366
Adult Education - Basic Grants to States	84.002	1900000629-1		15,926

**U.S. Department of Education  
passed through Kentucky Adult Education & Literacy**

				<b>853,561</b>
Title I Grants to Local Educational Agencies	84.010	1900001045-1		1,366,020
Title I Grants to Local Educational Agencies	84.010	3100002-16		296,424
Title I Grants to Local Educational Agencies	84.010	31000002-16		76,536
Title I Grants to Local Educational Agencies	84.010	3100002-17		2,569,868
Title I Grants to Local Educational Agencies	84.010	3100002-17		102,203
Title I Grants to Local Educational Agencies	84.010	3100002-18		29,111,624
Title I Grants to Local Educational Agencies	84.010	3100002-18		287,884
Title I Grants to Local Educational Agencies	84.010	3100102-16		31,274
Title I Grants to Local Educational Agencies	84.010	310012-17		135,039
Title I Grants to Local Educational Agencies	84.010	310012-18		103,310
Title I Grants to Local Educational Agencies	84.010	3100202-16		109,016
Title I Grants to Local Educational Agencies	84.010	3100202-16		424,525
Title I Grants to Local Educational Agencies	84.010	3100002-17		3,541,599
Title I State Agency Program for Neglected and Delinquent Children & Youth	84.013	S013A160017		24,000
Career and Technical Education - Basic Grants to States	84.048	3710002 18		50,739
Career and Technical Education - Basic Grants to States	84.048	3710002 19		1,327,676
Education for Homeless Children and Youth	84.196	3990002-17		9,110
Education for Homeless Children and Youth	84.196	3990002-18		100,635

Continued



Schedule of Expenditures of Federal Awards--Continued  
**Board of Education of Jefferson County, Kentucky**  
For the Year Ended June 30, 2019

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
Javits Gifted and Talented Students Education	84.206	5970003-16		41,955
Javits Gifted and Talented Students Education	84.206	5970003-17		63,651
21st Century Community Learning Centers	84.287	1900000597-1		84,831
Special Education - State Personnel Development	84.323	3840001-16		80,064
English Language Acquisition State Grants	84.365	330002-16		9,818
English Language Acquisition State Grants	84.365	330002-17		327,837
English Language Acquisition State Grants	84.365	330002-16		44,243
English Language Acquisition State Grants	84.365	330002-18		1,116,329
Mathematics and Science Partnerships	84.366	3200102-16		92,067
Supporting Effective Instruction State Grant	84.367	3230002-16		207,462
Supporting Effective Instruction State Grant	84.367	3230002-17		2,171,421
Supporting Effective Instruction State Grant	84.367	3230002-18		1,563,779
School Improvement Grants	84.377	3100302-14		101,735
School Improvement Grants	84.377	3100302-15		1,321,614
School Improvement Grants	84.377	3100302-16		1,106,692

**U.S. Department of Education**  
**passed through Kentucky Department of Education**

**48,000,980**

**Special Education Cluster (IDEA)**

Special Education - Grants to States	84.027	38100004-16		105,872
Special Education - Grants to States	84.027	38100004-17		689,961
Special Education - Grants to States	84.027	38100002-17		7,241,509

Continued

Schedule of Expenditures of Federal Awards--Continued  
**Board of Education of Jefferson County, Kentucky**  
 For the Year Ended June 30, 2019

<b>Federal Grantor/Pass-through Grantor/Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
Special Education - Grants to States	84.027	3810002-18		15,640,185
Special Education - Preschool Grants	84.173	3800002-17		155,707
Special Education - Preschool Grants	84.173	3800002-18		743,502
<b>U.S. Department of Education Special Education Cluster (IDEA) passed through Kentucky Department of Education</b>				<b>24,576,736</b>
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	*		38,991
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	1900000717-1		126,236
<b>U.S. Department of Education passed through Kentucky Cabinet of Workforce Development</b>				<b>165,227</b>
Education Innovation and Research	84.411	U411A160004		93,955
<b>U.S. Department of Education passed through University of Louisville</b>				<b>93,955</b>
Education Research, Development and Dissemination	84.305	R305H180003		48,901
<b>U.S. Department of Education passed through Teachers College, Columbia University</b>				<b>48,901</b>

Continued

Schedule of Expenditures of Federal Awards--Continued  
**Board of Education of Jefferson County, Kentucky**  
 For the Year Ended June 30, 2019

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
Student Support and Academic Enrichment Program	84.424	3420002-17		<u>417,724</u>
<b>U.S. Department of Education passed through University of Kentucky</b>				<b>417,724</b>
Special Education -- Olympic Education Programs	84.380	H380W16001		<u>10,092</u>
<b>U.S. Department of Education passed through Kentucky Special Olympics</b>				<b>10,092</b>
School Safety National Activities	84.184			1,012,335
School Improvement Grants	84.377			<u>489,905</u>
<b>U.S. Department of Education Direct to District</b>				<b>1,502,240</b>
<b>U.S. Department of Health and Human Services</b>				
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.938	1900147336		<u>799</u>
<b>U.S. Department of Health and Human Services passed through Kentucky Department of Education</b>				<b>799</b>
<b>TANF Cluster</b>				
Temporary Assistance for Needy Families	93.558	600-300-19		<u>3,574</u>
<b>U.S. Department of Health and Human Services passed through Louisville Metro Government/Kentuckiana Works</b>				<b>3,574</b>

Continued

Schedule of Expenditures of Federal Awards--Continued  
**Board of Education of Jefferson County, Kentucky**  
 For the Year Ended June 30, 2019

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
Head Start	93.600			<u>12,576</u>
<b>U.S. Department of Health and Human Services</b>				
<b>Direct to District</b>				
Refugee and Entrant Assistance State/ Replacement Designee Administered Programs	93.566	254-107020-2018		54,385
Refugee and Entrant Assistance State/ Replacement Designee Administered Programs	93.566	254-107020-2019		<u>44,501</u>
<b>U.S. Department of Health and Human Services</b>				
<b>passed through Catholic Charities of Louisville</b>				
<b>U.S. Department of State</b>				
Refugee and Entrant Assistance State/ Replacement Designee Administered Programs	93.566	FY-CC-2018-01		9,518
Refugee and Entrant Assistance State/ Replacement Designee Administered Programs	93.566	FY-CC-2019-01		<u>13,603</u>
<b>U.S. Department of State</b>				
<b>passed through Catholic Charities of Louisville</b>				
				<b>23,121</b>

Continued

Schedule of Expenditures of Federal Awards--Continued  
**Board of Education of Jefferson County, Kentucky**  
 For the Year Ended June 30, 2019

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<b>Corporation for National and Community Services</b>				
AmeriCorps	94.006			546
AmeriCorps	94.006			268,230
AmeriCorps	94.006			1,891
<b>Corporation for National and Community Services Direct to District</b>				
				<b>270,667</b>

**Total Federal Expenditures** \$ 134,334,800

\* The District's personnel made numerous attempts to obtain the pass-through identifying number from the Kentucky Cabinet of Workforce Development. The District's efforts were unsuccessful and therefore the information is missing.



Notes to Schedule of Expenditures of Federal Awards

**Board of Education of Jefferson County, Kentucky**

June 30, 2019

**Note A--Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Board of Education of Jefferson County, Kentucky (the "District") under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

**Note B--Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note C--Indirect Cost Rate**

The District has not elected to use the 10% de minimis indirect costs rate as allowed under the Uniform Guidance.

**Note D--Kentucky Educational Cooperatives**

The Educational Cooperatives are reported in the Schedule of Expenditures of Federal Awards as Federal CFDA Number 84.027, Pass-through Entity Identifying Numbers 38100004-16 and 38100004-17.

## **Schedule of Findings and Questioned Costs**

Schedule of Findings and Questioned Costs

**Board of Education of Jefferson County, Kentucky**

Year Ended June 30, 2019

**Section I – Summary of Auditors’ Results**

1. The Independent Auditors’ Report expresses an unmodified opinion on the financial statements of the Board of Education of Jefferson County, Kentucky (the “District”).
2. No material weaknesses or significant deficiencies relating to the audit of the financial statements are reported.
3. No instances of noncompliance material to the financial statements of the District, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal programs are reported.
5. The auditors’ report on compliance for the major federal programs of the District expresses an unmodified opinion on all major federal programs.
6. The audit did not disclose any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance.
7. The District’s major federal programs are as follows:

<b>Federal Grantor/Pass-through Grantor/Program or Cluster Title</b>	<b>Federal CFDA Number</b>
<b>U.S. Department of Agriculture</b>	
Child Nutrition Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
Food Distribution Cluster	
Commodity Supplemental Food Program	10.565

8. The threshold used for distinguishing Types A and B programs was \$3,000,000.
9. The District did qualify as a low-risk auditee.

Schedule of Findings and Questioned Costs--Continued

**Board of Education of Jefferson County, Kentucky**

Year Ended June 30, 2019

**Section II – Findings – Financial Statement Audit**

There are no findings.

**Section III – Findings and Questioned Costs – Major Federal Programs Audit**

There are no findings.

## **Schedule of Prior Audit Findings**



Schedule of Prior Audit Findings

**Board of Education of Jefferson County, Kentucky**

Year Ended June 30, 2019

**Findings – Financial Statement Audit**

**Item 2018-001 - Proper Inclusion of Component Units**

**Condition & Criteria:** Management believes the Jefferson County Public Education Foundation (the "Foundation") to be a component unit and it is not included in the District's financial statements.

**Cause:** The information necessary to properly include the Foundation has not been available by the date needed for inclusion.

**Effect:** This component unit is not included in the District's financial statements.

**Recommendation:** We recommend that management engage and complete in a timely manner the audit of the component unit so that it can be properly included in the financial statements.

**Current Status:** Not identified as an issue for the current year.

**Findings and Questioned Costs – Major Federal Programs Audit**

There were no findings.