

**LARUE COUNTY SCHOOL DISTRICT**

MANAGEMENT LETTER  
COMMENTS

YEAR ENDED JUNE 30, 2019

Kentucky State Committee for School District Audits and  
Members of the Board of Education  
LaRue County School District  
Hodgenville, Kentucky

In planning and performing our audit of the financial statements of LaRue County School District for the year ended June 30, 2019, we considered the District's internal control structure 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 structure.

However, during our audit we became aware of certain matters that are an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters. A separate report dated October 10, 2019 contains our report on the District's internal control structure. This letter does not affect our report dated October 10, 2019 on the financial statements of the LaRue County School District.

We will review the status of our comments during our next audit engagement. We have already discussed the comments and suggestions with various District personnel, and their implementation is currently being reviewed. 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 report is intended solely for the information and use of management, members of the board of education, the Kentucky Department of Education, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

*Stiles, Carter & Associates, CPAs, P.S.C.*  
Stiles, Carter & Associates, CPAs, P.S.C.  
Bardstown, Kentucky  
October 10, 2019

**LARUE COUNTY SCHOOL DISTRICT**

**MANAGEMENT LETTER COMMENTS**

JUNE 30, 2019

**PRIOR YEAR UNCORRECTED COMMENTS**

None noted.

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**CURRENT YEAR COMMENTS**

**ABRAHAM LINCOLN ELEMENTARY SCHOOL**

**SEGREGATION OF DUTIES**

SCA noted during review of the Internal Control Questionnaire that Carolyn Gardner, CFT, enters invoices into the accounting system, prints checks and matches invoices to checks. Redbook requires the person that enters invoices and prints checks to be different than the person that matches invoices to the checks.

After consultation with the Mrs. Gardner, the SAM, School Administrative Manager, will match the invoices to the checks at ALES.

**HODGENVILLE ELEMENTARY SCHOOL**

**SEGREGATION OF DUTIES**

SCA noted during review of the Internal Control Questionnaire that Barbara Culver, Finance Clerk, enters invoices into the accounting system, prints checks and matches invoices to checks. Redbook requires the person that enters invoices and prints checks to be different than the person that matches invoices to the checks.

After consultation with the Finance Clerk at HES, the SAM, School Administrative Manager, will match the invoices to the checks.