



Communication of Management Comments

Members of the Board of Education
and Management
Oldham County School District
Lagrange, Kentucky

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Oldham County School District (the "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 the District's internal control over financial reporting as a basis for designing our auditing 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 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.

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. Given those 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.

During our audit, we became aware of deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency that we have included in this letter.

We will review the status of these suggestions during our next audit engagement. We have already discussed these suggestions with various District 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, the members of the Board, others within the District, and the Kentucky Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Strothman and Company

Louisville, Kentucky
November 14, 2019

Current Year Comments and Management Responses

Oldham County School District

June 30, 2019

Item 2019-01 – Compliance with State Mandated Accounting Procedures Could Be Improved

Condition and Criteria: During our audit procedures related to school activity funds, we noted certain areas of noncompliance with the provisions of the Kentucky Department of Education *Accounting Procedures for Kentucky School Activity Funds* (also known as the “Redbook”). See Exhibit A for the list of 55 findings of noncompliance that we noted.

Cause: Redbook policies/requirements were not followed by bookkeepers/principals in accounting for various activities at the school in areas such as multiple receipt forms, ticket sales, invoice approval, and transfers.

Effect: Non-compliance with Kentucky Department of Education Redbook policies/requirements.

Recommendation: We recommend that Management continue to provide on-going training and follow-up for bookkeepers and principals, as well as monitor compliance with the Redbook.

Management Response: Management agrees and will continue to provide Redbook trainings to the school principal, bookkeepers and other applicable school staff throughout the year. The Finance Compliance Officer will also continue to have monitoring visits with the principal and the bookkeeper to ensure compliance with all Redbook and District policies and procedures.

Management’s Anticipated Completion Date for Corrective Action: Ongoing

Prior Year Comments and Management Responses

Oldham County School District

June 30, 2019

There were no findings that were required to be reported.

Exhibit A

FY 2018-2019 Management Letter Comments

District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Receipts/Revenue	Arvin Education Center	Per the 2013 Redbook, "all money collected by a teacher or sponsor shall be given to the school treasurer on the day collected or, if the money is collected after school business hours for evening or weekend events, on the next business day." There was one instance in which amounts over \$100 were deposited more than one day after collection. We recommend that more timely deposits be made to prevent theft or loss of money and to be in compliance with the Redbook.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	Arvin Education Center	Per the 2013 Redbook, "Always use a purchase order (Form F-SA-7) to initiate a purchase, including for independent contractors and reimbursements to district employees." There were two instances where a purchase request was not present. We recommend using purchase requests for all checks written to be in compliance with the Redbook.	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	Arvin Education Center	Ensure completeness of documentation on purchase requests. We discovered instances in which the purchase order (F-SA-7) and standard invoice (F-SA-8) forms were not properly completed in its entirety and the specific issues were as follows: 1 - Activity Account was not listed on the F-SA-7 1 - The payment information section was not documented on the F-SA-7 1 - The vendor certification was not signed on the F-SA-8 We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

FY 2018-2019 Management Letter Comments

District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Receipts/Revenue	Kenwood Station ES	<p>Ensure completeness of documentation on multiple receipt (F-SA-6) forms. We discovered instances in which these forms were not properly completed in their entirety and the specific issues were as follows:</p> <ul style="list-style-type: none"> 1 - Reason for Collection was not documented on the multiple receipt form 3 - Activity Account was not listed on the multiple receipt form 2 - Multiple receipt form was missing the bookkeeper total 1 - Multiple receipt form was missing the sponsor total <p>We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	Kenwood Station ES	<p>Per the 2013 Redbook, "The school treasurer shall match up the purchase order, shipping documents (if applicable), and the vendor or standard invoice and verify that all items ordered have been received, services have been satisfactorily performed, all amounts agree, and that all necessary approvals and signatures have been obtained." On two instances there was not a vendor or standard invoice attached to the purchase request. We recommend no checks be written without having a vendor or standard invoice to support the transaction.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	Kenwood Station ES	<p>The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There were two instances in which the date of approval was not documented and/or the date of disbursement superseded the date of approval. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.</p>	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

FY 2018-2019 Management Letter Comments

District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Expenditures	Kenwood Station ES	<p>Ensure completeness of documentation on purchase requests. We discovered instances in which the purchase order (F-SA-7) and standard invoice (F-SA-8) forms were not properly completed in its entirety and the specific issues were as follows:</p> <p>8 - Activity Account was not listed on the F-SA-7</p> <p>We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Transfers	Kenwood Station ES	<p>Three of the inspected transfers were missing one or more approval signatures. All transfers should be approved prior to the transfer being made by the sponsor, bookkeeper, and principal.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Receipts/Revenue	South Oldham MS	<p>Per the 2013 Redbook, "teachers, sponsors, or students shall use the Multiple Receipt Form or pre-numbered receipts when collecting money. Students third grade and above must sign the Multiple Receipt Form." There was one instance where the students did not sign their own name. We recommend that teachers be advised that the students are required to sign the multiple receipts form themselves when funds are collected from students.</p>	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	South Oldham MS	<p>The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There were four instances in which the date of approval was not documented and/or the date of disbursement superseded the date of approval. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.</p>	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

FY 2018-2019 Management Letter Comments

District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Expenditures	South Oldham MS	<p>Ensure completeness of documentation on purchase requests. We discovered instances in which the purchase order (F-SA-7) and standard invoice (F-SA-8) forms were not properly completed in its entirety and the specific issues were as follows:</p> <p>2 - The payment information section was not documented on the F-SA-7</p> <p>We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Receipts/Revenue	Camden Station ES	<p>Ensure completeness of documentation on multiple receipt (F-SA-6) forms. We discovered instances in which these forms were not properly completed in their entirety and the specific issues were as follows:</p> <p>1 - Reason for Collection was not documented on the multiple receipt form</p> <p>We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company			Goshen ES	No findings for Goshen ES.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company			Buckner ES	No findings for Buckner ES.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Transfers	East Oldham MS	Per the 2013 Redbook, "Amounts may be transferred between activity accounts only by proper completion of a Transfer Form." On one instance there was not a Transfer Form present. We recommend that no transfers be made between accounts without the proper documentation and approval.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

FY 2018-2019 Management Letter Comments

District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Credit Cards	North Oldham HS	On one instance the Purchase Request Form (FSA-7) was approved by the principal after the goods or services had been ordered and/or received. The 2013 Redbook states that "All charges on the card require a prior-approved purchase order and a signed itemized store receipt". We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Credit Cards	North Oldham HS	Ensure completeness of documentation on purchase requests. We discovered instances in which the purchase order (F-SA-7) and standard invoice (F-SA-8) forms were not properly completed in its entirety and the specific issues were as follows: 2 - Date of Delivery was not documented on the F-SA-7 2 - Purchase request date was not documents on the F-SA-7 We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	North Oldham HS	Ensure completeness of documentation on purchase requests. We discovered instances in which the purchase order (F-SA-7) and standard invoice (F-SA-8) forms were not properly completed in its entirety and the specific issues were as follows: 4 - Date of Delivery was not documented on the F-SA-7 4 - Purchase request date was not documents on the F-SA-7 We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

FY 2018-2019 Management Letter Comments

District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Receipts/Revenue	North Oldham HS	Per the 2013 Redbook, "teachers, sponsors, or students shall use the Multiple Receipt Form or pre-numbered receipts when collecting money. Students third grade and above must sign the Multiple Receipt Form." There were five instances where the students did not sign their own name. We recommend that teachers be advised that the students are required to sign the multiple receipts form themselves when funds are collected from students.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Transfers	South Oldham HS	Two of the inspected transfers were missing the date of signoff. All transfers should be approved prior to the transfer being made by the sponsor, bookkeeper, and principal and to verify this they should be dated.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	South Oldham HS	The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There was one instance in which the principal's signature of approval was not present. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	South Oldham HS	The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There was one instance in which the date of approval was not documented and/or the date of disbursement superseded the date of approval. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

FY 2018-2019 Management Letter Comments

District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Receipts/Revenue	South Oldham HS	<p>Ensure completeness of documentation on multiple receipt (F-SA-6) forms. We discovered instances in which these forms were not properly completed in their entirety and the specific issues were as follows:</p> <p>1 - Multiple receipt form was missing the sponsor total</p> <p>We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Transfers	Oldham County HS	<p>Per the 2013 Redbook, "Amounts may be transferred between activity accounts only by proper completion of a Transfer Form." On five instances the transfer form was missing the sponsor signature. We recommend that no transfers be made between accounts without the proper documentation and approval.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Ticket Sales	Oldham County HS	<p>Ensure completeness of documentation of the Requisition and Report of Ticket Sales Form. We discovered instances in which the Requisition and Report of Ticket Sales Form was not properly completed in its entirety and the specific issues were as follows:</p> <p>5 - Ticket sellers initials were missing</p> <p>We recommend that documentation of sales be reviewed for completeness and accuracy to adequately support the sales of tickets in the School Activity Funds.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Credit Cards	Oldham County HS	<p>Ensure completeness of documentation on purchase requests for credit card transactions. We discovered one instance in which the credit card statement was not attached to the purchase order. We recommend that documentation of credit card transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

FY 2018-2019 Management Letter Comments

District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Fundraisers	Oldham County HS	<p>Ensure completeness of documentation of the Fundraiser Forms. We discovered instances in which the Fundraiser Forms were not properly completed in its entirety and the specific issues were as follows:</p> <p>1 - The principal signature was missing</p> <p>We recommend that documentation of fundraisers be reviewed for completeness and accuracy to adequately support the fundraisers in the School Activity Funds.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	Oldham County HS	<p>The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated".</p> <p>There were eight instances in which the date of approval was not documented and/or the date of disbursement superseded the date of approval. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.</p>	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	Oldham County HS	<p>Ensure completeness of documentation on purchase requests. We discovered instances in which the purchase order (F-SA-7) and standard invoice (F-SA-8) forms were not properly completed in its entirety and the specific issues were as follows:</p> <p>1 - The principal's signature was not present F-SA-8</p> <p>We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Receipts/Revenue	Oldham County HS	<p>Per the 2013 Redbook, "In the event that less than \$100 is on hand to deposit, smaller amounts may be held in a secure location until the earlier of when \$100 is collected or the weekly deposit is made." On two instances a timely deposit was not made. We recommend that all deposits be made by the end of the week to prevent loss of money and to be in compliance with the Redbook.</p>	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

FY 2018-2019 Management Letter Comments

District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Bank Accounts/Bank Statement Reconciliations	Oldham County MS	Upon review of outstanding checks it was noted that there was one check older than one year. We recommend voiding all checks outstanding for a year or longer and make determination if the checks should be reissued or turned over to the state.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Transfers	Oldham County MS	One of the inspected transfers was missing one or more approval signatures. All transfers should be approved prior to the transfer being made by the sponsor, bookkeeper, and principal.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Ticket Sales	Oldham County MS	Per the 2013 Redbook, "Change or rotate ticket colors with each event." There were two instances where different colored tickets were not used for consecutive events. We recommend that rotating ticket colors are used for consecutive events.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Ticket Sales	Oldham County MS	Per the 2013 Redbook, "The principal or school treasurer, who shall not be the person in charge of sales, is to have safekeeping of the pre-numbered tickets (be the ticket controller)." It was noted that athletic director (who is in charge of ticket sales) is keeping the tickets locked in his office. We recommend that all tickets be stored with either the principal or bookkeeper to be in compliance with the Redbook.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

FY 2018-2019 Management Letter Comments

District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Receipts/Revenue	Centerfield ES	<p>Ensure completeness of documentation on multiple receipt (F-SA-6) forms. We discovered instances in which these forms were not properly completed in their entirety and the specific issues were as follows:</p> <ul style="list-style-type: none"> 2 - Reason for Collection was not documented on the multiple receipt form 3 - Activity Account was not listed on the multiple receipt form 3 - Multiple receipt form was missing the sponsor total <p>We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	Centerfield ES	<p>The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There were three instances in which the date of approval was not documented and/or the date of disbursement superseded the date of approval. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Fundraisers	Centerfield ES	<p>Per the 2013 Redbook, "The principal or a designee shall approve all other fundraisers in the school, including the proposed use of funds. The Fundraiser Approval Form shall be completed before the fundraiser begins." On one instance there was no Fundraiser Approval Form present (FSA 2A). We recommend having the principal approve all fundraisers before they begin.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

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Oldham County	Strothman & Company		Receipts/Revenue	Crestwood ES	Per the 2013 Redbook, "all money collected by a teacher or sponsor shall be given to the school treasurer on the day collected or, if the money is collected after school business hours for evening or weekend events, on the next business day." There was one instance in which amounts over \$100 were deposited more than one day after collection. We recommend that more timely deposits be made to prevent theft or loss of money and to be in compliance with the Redbook.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Receipts/Revenue	Harmony ES	Ensure completeness of documentation on multiple receipt (F-SA-6) forms. We discovered instances in which these forms were not properly completed in their entirety and the specific issues were as follows: 1 - Reason for Collection was not documented on the multiple receipt form 3 - Activity Account was not listed on the multiple receipt form We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Receipts/Revenue	Harmony ES	Per the 2013 Redbook, "An employee, other than the person preparing the deposit slip, shall verify the amount on the deposit ticket." There was one instance where the deposit slips were not reviewed by another person. We recommend that another person review, sign, and date the deposit slips.	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

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Oldham County	Strothman & Company		Expenditures	Harmony ES	Per the 2013 Redbook, "The school treasurer shall match up the purchase order, shipping documents (if applicable), and the vendor or standard invoice and verify that all items ordered have been received, services have been satisfactorily performed, all amounts agree, and that all necessary approvals and signatures have been obtained." On one instance there was not a vendor or standard invoice attached to the purchase request. We recommend no checks be written without having a vendor or standard invoice to support the transaction.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	Harmony ES	The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There was one instance in which the date of approval was not documented and/or the date of disbursement superseded the date of approval. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Receipts/Revenue	North Oldham MS	Per the 2013 Redbook, "teachers, sponsors, or students shall use the Multiple Receipt Form or pre-numbered receipts when collecting money. Students third grade and above must sign the Multiple Receipt Form." There was one instance where the students did not sign their own name. We recommend that teachers be advised that the students are required to sign the multiple receipts form themselves when funds are collected from students.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

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District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Receipts/Revenue	North Oldham MS	Per the 2013 Redbook, "An employee, other than the person preparing the deposit slip, shall verify the amount on the deposit ticket." There were two instances where the deposit slips were not reviewed by another person. We recommend that another person review, sign, and date the deposit slips.	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Credit Cards	Locust Grove ES	<p>Ensure completeness of documentation of the Credit Card Log. We discovered instances in which the credit card log was not properly completed in its entirety and the specific issues were as follows:</p> <ul style="list-style-type: none"> 2 - employee's signature was not completed 3 - employee witnessing return of card was not completed <p>We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	Locust Grove ES	The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There was one instance in which the date of approval was not documented and/or the date of disbursement superseded the date of approval. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

FY 2018-2019 Management Letter Comments

District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Receipts/Revenue	Locust Grove ES	<p>Ensure completeness of documentation on multiple receipt (F-SA-6) forms. We discovered instances in which these forms were not properly completed in their entirety and the specific issues were as follows:</p> <p>1 - Multiple receipt form was missing the sponsor total</p> <p>We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.</p>	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Receipts/Revenue	Locust Grove ES	<p>Per the 2013 Redbook, "teachers, sponsors, or students shall use the Multiple Receipt Form or pre-numbered receipts when collecting money. Students third grade and above must sign the Multiple Receipt Form." There was one instance where the students did not sign their own name. We recommend that teachers be advised that the students are required to sign the multiple receipts form themselves when funds are collected from students.</p>	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Receipts/Revenue	Locust Grove ES	<p>Per the 2013 Redbook, "An employee, other than the person preparing the deposit slip, shall verify the amount on the deposit ticket." There were two instances where the deposit slips were not reviewed by another person. We recommend that another person review, sign, and date the deposit slips.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company	Inventory		La Grange ES	<p>The required monthly inventory reporting (F-SA-5) were not completed for the inventory. We recommend that the required monthly inventory reporting be completed on a monthly basis for all accounts with inventories.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

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District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Fundraisers	La Grange ES	<p>Ensure completeness of documentation of the Fundraiser Forms. We discovered instances in which the Fundraiser Forms were not properly completed in its entirety and the specific issues were as follows:</p> <p>2 - The principal signature was missing</p> <p>We recommend that documentation of fundraisers be reviewed for completeness and accuracy to adequately support the fundraisers in the School Activity Funds.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Receipts/Revenue	La Grange ES	<p>Per the 2013 Redbook, "teachers, sponsors, or students shall use the Multiple Receipt Form or pre-numbered receipts when collecting money. Students third grade and above must sign the Multiple Receipt Form." There were two instances where the students did not sign their own name. We recommend that teachers be advised that the students are required to sign the multiple receipts form themselves when funds are collected from students.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	La Grange ES	<p>The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There was one instance in which the principal's signature of approval was not present. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.</p>		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.

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District	Auditor	General Comment	Redbook Comment	Name of School	Audit Comment	Repeat Comment (R)	District Response
Oldham County	Strothman & Company		Expenditures	La Grange ES	The 2013 Redbook states that "the purchase order shall be prepared and approved by the sponsor and principal before the payment is obligated". There were seven instances in which the date of approval was not documented and/or the date of disbursement superseded the date of approval. We recommend that all purchase orders be completed and approved prior to placing orders with vendors in order to be in compliance with the Redbook.		Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.
Oldham County	Strothman & Company		Expenditures	La Grange ES	Ensure completeness of documentation on purchase requests. We discovered instances in which the purchase order (F-SA-7) and standard invoice (F-SA-8) forms were not properly completed in its entirety and the specific issues were as follows: 4 - Purchase request date was not documented We recommend that documentation of transactions be reviewed for completeness and accuracy to adequately support the transactions in the School Activity Funds.	R	Principals & Bookkeepers attended a District-wide Redbook Training (Ron Flannery) on July 12, 2019. Individual findings were addressed w/each school regarding corrective action.