



PATRICK & ASSOCIATES, LLC

124 Candlewood Drive
Winchester, KY 40391

Management Letter

Kentucky State Committee for School District Audits
Board of Education of the Breckinridge County School District
Hardinsburg, KY

In planning and performing our audit of the financial statements of the Breckinridge County School District for the year ended June 30, 2024, 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.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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.

All prior year management letter conditions have been implemented and corrected.

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

This report is intended solely for the information and use of the Board or 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.

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January 9, 2025