



**Caverna Independent School District**  
**1102 North Dixie Hwy.**  
**Cave City, Kentucky 42127**

Phone (270) 773-2530

Fax (270)773-2524

***Amanda G. Abell, Ed.S. - Superintendent***



## CORRECTIVE ACTION PLAN

January 23,2025

Kentucky Department of Education

Caverna Independent School District, respectfully submits the following corrective action plan for the year ended June 30, 2024.

Campbell, Myers & Rutledge, PLLC

410 South Broadway

Glasgow, Kentucky 42141

Audit Period: June 30, 2024

The findings from the June 30, 2024 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

### **FINDINGS- FINANCIAL STATEMENT AUDIT**

DEPARTMENT OF EDUCATION- CAVERNA BOARD OF EDUCATION

2024-002 CAVERNA BOARD OF EDUCATION



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***Material Weakness:*** See Finding 2024-002.

***Recommendation:*** We recommend that the District seek compensating controls to mitigate this deficiency.

***Action Taken:*** Caverna Board of Education has compensated this finding with hiring a Finance Officer with a Bachelor's Degree of Science with a focus in Finance Management.

DEPARTMENT OF EDUCATION- CAVERNA BOARD OF EDUCATION

2024-003 CAVERNA BOARD OF EDUCATION

***Material Weakness:*** See Finding 2024-003

***Recommendation:*** We recommend that management reconcile bank accounts monthly.

***Action Taken:*** Caverna Board of Education has compensated this finding by reconciling bank accounts on a monthly basis.

**FINDINGS- FEDERAL AWARDS PROGRAM AUDITS**

DEPARTMENT OF EDUCATION- CHILD NUTRITION CLUSTER

2020-001 Child Nutrition Cluster



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National School Lunch Program- CFDA NO. 10.555

Summer Food Service Program- CFDA NO. 10.559

National School Breakfast Program- CFDA NO. 10.553

*Significant Deficiencies:* See Finding 2024-001.

*Recommendation:* Caverna Independent School District should ensure that all staff fill out purchase orders and must be approved before expenditures are incurred.

*Action Taken:* Procedures have been implemented to ensure that purchase orders are completed and

approved before any purchases are made.

If the Kentucky Department of Education has questions regarding this plan, please call Lisa Austin at 270-773-2530.

Sincerely Yours,

Lisa Austin

Finance Officer

Caverna Board of Education