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December 19, 2024

### MANAGEMENT LETTER

Kentucky State Committee for School District Audits  
Board of Education of the Pulaski County School District  
Somerset, KY

In planning and performing our audit of the basic financial statements of the Pulaski County School District (the District) for the year ended June 30, 2024, we considered the District's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters we consider to be opportunities for strengthening internal controls and operating efficiencies. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters. Comments included in the prior year management letter have been included in the memorandum, along with the current year status of each finding. A separate report dated December 19, 2024, contains our report on the District's internal control. This letter does not affect our report dated December 19, 2024, on the financial statements of the Pulaski County School District.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various District personnel, and the implementation of suggested procedures is currently being reviewed. We will be pleased to discuss these in further detail at your convenience, to perform 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, the members of the Pulaski County School District, others within the District, 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.

***Patrick & Associates, LLC***  
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December 19, 2024



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December 19, 2024

## MEMORANDUM – SUMMARY OF COMMENTS AND SUGGESTIONS

### Prior Year Recommendations – District

#### Pulaski High School

##### FUNDRAISERS AND INVENTORY

During fundraiser testing there was not a fundraiser approval form found for the “Pit Stop” fundraiser. Also, the inventory maintained was done so at cost rather than the required sales prices.

##### Current Year Status and Recommendation

No similar issues noted during the 2024 audit.

##### TICKET SALES

We noted that the two ticket sales events worksheets tested were not properly completed and missing the required signatures of the ticket taker and person in charge.

##### Current Year Status and Recommendation

No similar issues noted during the 2024 audit.

#### Northern Middle School

##### TICKET SALES

We noted that both the ticket sales events tested did not have the proper forms completed. Both ticket sales forms were missing the signatures of the ticket taker and the person in charge.

##### Current Year Status and Recommendation

No similar issues noted during the 2024 audit.

#### Southern Middle School

##### EXTERNAL SUPPORT/BOOSTER ORGANIZATION

We noted that there was not an Annual Financial Report on file for Soccer Boosters or Softball Boosters. Redbook requires that external support organizations provide an Annual Financial Report signed by the principal by the 25<sup>th</sup> of July.

##### Current Year Status and Recommendation

No similar issues noted during the 2024 audit.

## **MEMORANDUM – SUMMARY OF COMMENTS AND SUGGESTIONS (Continued)**

### **Prior Year Recommendations – District (Continued)**

#### **Southern Middle School (Continued)**

##### ANNUAL FINANCIAL REPORT

We noted that the Annual Financial Report was not signed and were unable to determine whether filed by July 25, 2022. Redbook requires the annual report to be filed by 25<sup>th</sup> July.

##### Current Year Status and Recommendation

No similar issues noted during the 2024 audit.

##### TICKET SALES

We noted that one of the two ticket sales events tested was not properly completed and was missing the required signature of the person in charge.

##### Current Year Status and Recommendation

No similar issues noted during the 2024 audit.

#### **Eubank Elementary School**

##### FUNDRAISERS

We noted that the school is not using the updated forms for the fundraiser approval forms. The updated forms require the signature of the sponsor in addition to the signature of the principal.

##### Current Year Status and Recommendation

No similar issues noted during the 2024 audit.

##### EXTERNAL SUPPORT/BOOSTER ORGANIZATION

We noted that there was not a PTO annual financial statement on file. Redbook requires that external support organizations provide an Annual Financial Report signed by the principal by the 25<sup>th</sup> of July.

##### Current Year Status and Recommendation

Similar finding noted during the 2024 audit.

#### **Nancy Elementary School**

##### ANNUAL FINANCIAL REPORT

We noted that the Annual Financial Report was not signed by the principal or bookkeeper. Without signing and dating we were unable to determine whether the report was filed by July 25, 2023.

##### Current Year Status and Recommendation

No similar issues noted during the 2024 audit.

##### TICKET SALES

We noted that the two ticket sales events tested were not properly completed and missing the required signatures for ticket seller, ticket taker, and person in charge of sales.

##### Current Year Status and Recommendation

Similar finding noted during the 2024 audit.

## **MEMORANDUM – SUMMARY OF COMMENTS AND SUGGESTIONS (Continued)**

### **Prior Year Recommendations – School Activity Funds (Continued)**

#### **Pulaski Elementary School**

##### EXTERNAL SUPPORT/BOOSTER ORGANIZATION

We noted that there was not an Annual Financial Report, Insurance, Fundraiser Approval Forms were on file for the PTO as required. Redbook requires that external support organizations provide an Annual Financial Report signed by the principal by the 25<sup>th</sup> of July. Also, Redbook requires that the school maintain proof in insurance for the booster club and fundraiser approval forms.

##### Current Year Status and Recommendation

No similar issues noted during the 2024 audit.

##### TICKET SALES

We noted that both of ticket sales events tested did not have the required completed forms. The forms were missing the was missing the required signatures of the person in charge and ticket taker.

##### Current Year Status and Recommendation

Similar finding noted during the 2024 audit.

#### **Southern Elementary School**

##### FUNDRAISERS

We noted that the school is not using the updated forms for the fundraiser approval forms. The updated forms require the signature of the sponsor in addition to the signature of the principal.

##### Current Year Status and Recommendation

No similar issues noted during the 2024 audit.

#### **Shopville Elementary School**

##### INVENTORY

We noted that inventory worksheets are not being properly completed. The inventory is being accounted for at cost rather than at the sale price as required. Failure to properly complete inventory sheet resulted in not being able to determine whether inventory is accurate, or money collected is accurate.

##### Current Year Status and Recommendation

Similar finding noted during the 2024 audit.

##### MULTIPLE RECEIPT FORMS

Multiple receipt forms are not completed correctly. The signature of the sponsor and the school treasurer is missing. Failure to properly complete forms results in the lack of internal controls.

##### Current Year Status and Recommendation

No similar issues noted during the 2024 audit.

## **MEMORANDUM – SUMMARY OF COMMENTS AND SUGGESTIONS (Continued)**

### **Current Year Recommendations**

#### **Pulaski High School**

##### **ANNUAL FINANCIAL REPORT**

During the year the school system switched accounting software used to maintain student activity account financial information. The school failed to include the financial information in the year-end financial statements that occurred prior to the software switch which resulted in the year-end financial statements being inaccurate.

#### **Southwestern High School**

##### **ANNUAL FINANCIAL REPORT**

During the year the school system switched accounting software used to maintain student activity account financial information. The school failed to include the financial information in the year-end financial statements that occurred prior to the software switch which resulted in the year-end financial statements being inaccurate.

#### **Northern Middle School**

##### **ANNUAL FINANCIAL REPORT**

During the year the school system switched accounting software used to maintain student activity account financial information. The school failed to include the financial information in the year-end financial statements that occurred prior to the software switch which resulted in the year-end financial statements being inaccurate.

#### **Southern Middle School**

##### **ANNUAL FINANCIAL REPORT**

During the year the school system switched accounting software used to maintain student activity account financial information. The school failed to include the financial information in the year-end financial statements that occurred prior to the software switch which resulted in the year-end financial statements being inaccurate.

#### **Burnside Elementary School**

##### **ANNUAL FINANCIAL REPORT**

During the year the school system switched accounting software used to maintain student activity account financial information. The school failed to include the financial information in the year-end financial statements that occurred prior to the software switch which resulted in the year-end financial statements being inaccurate.

#### **Eubank Elementary School**

##### **FUNDRAISERS**

We noted that the required sponsors signatures were missing from the fundraiser approval. Redbook forms as provided by KDE requires signatures of sponsors on the forms in addition to the principal and board when necessary.

##### **ANNUAL FINANCIAL REPORT**

During the year the school system switched accounting software used to maintain student activity account financial information. The school failed to include the financial information in the year-end financial statements that occurred prior to the software switch which resulted in the year-end financial statements being inaccurate.

#### **Nancy Elementary School**

##### **ANNUAL FINANCIAL REPORT**

During the year the school system switched accounting software used to maintain student activity account financial information. The school failed to include the financial information in the year-end financial statements that occurred prior to the software switch which resulted in the year-end financial statements being inaccurate.

## **MEMORANDUM – SUMMARY OF COMMENTS AND SUGGESTIONS (Continued)**

### **Current Year Recommendations (Continued)**

#### **Nancy Elementary School**

##### TICKET SALES

We noted that the two ticket sales events tested were not properly completed and missing the required signatures for ticket seller, ticket taker, and person in charge of sales.

#### **Northern Elementary School**

##### ANNUAL FINANCIAL REPORT

During the year the school system switched accounting software used to maintain student activity account financial information. The school failed to include the financial information in the year-end financial statements that occurred prior to the software switch which resulted in the year-end financial statements being inaccurate.

#### **Oak Hill Elementary School**

##### ANNUAL FINANCIAL REPORT

During the year the school system switched accounting software used to maintain student activity account financial information. The school failed to include the financial information in the year-end financial statements that occurred prior to the software switch which resulted in the year-end financial statements being inaccurate.

#### **Pulaski Elementary School**

##### TICKET SALES

We noted ticket sales events tested did not have the required completed forms. The forms were missing the signatures of the ticket taker.

##### ANNUAL FINANCIAL REPORT

During the year the school system switched accounting software used to maintain student activity account financial information. The school failed to include the financial information in the year-end financial statements that occurred prior to the software switch which resulted in the year-end financial statements being inaccurate.

##### TRANSFERS

We noted the transfer forms are not properly completed. Transfer forms requires the signature of the sponsor of the activity in which the money is being transferred from, these signatures were missing on transfer formed reviewed.

#### **Southern Elementary School**

##### ANNUAL FINANCIAL REPORT

During the year the school system switched accounting software used to maintain student activity account financial information. The school failed to include the financial information in the year-end financial statements that occurred prior to the software switch which resulted in the year-end financial statements being inaccurate.

#### **Shopville Elementary School**

##### INVENTORY

We noted that inventory worksheets are not being properly completed. The inventory is being accounted for at cost rather than at the sale price as required. Failure to properly complete inventory sheet resulted in not being able to determine whether inventory is accurate, or money collected is accurate.

##### ANNUAL FINANCIAL REPORT

During the year the school system switched accounting software used to maintain student activity account financial information. The school failed to include the financial information in the year-end financial statements that occurred prior to the software switch which resulted in the year-end financial statements being inaccurate.

**MEMORANDUM – SUMMARY OF COMMENTS AND SUGGESTIONS (Continued)**

**Current Year Recommendations (Continued)**

**MANAGEMENT'S RESPONSE:**

The Finance Officer will discuss the recommendations with each bookkeeper pertaining to the issues at each school level. Bookkeepers attended a Bookkeeper Bootcamp in November that teaches the Redbook. As far as the Annual financial information being excluded due to the change in software, that is currently resolved as we are operating on one system that gathers the full year information.