**Audit Findings & Management Letter Comments Spreadsheet Instructions**

The Audit Contract and Requirements for FY 2021-2022 states that the “If the audit report consists of any audit findings or management letter comments, the auditor shall complete the FY 2021-2022 Audit Findings and Management Letter Comments spreadsheet located on the [KDE website](https://education.ky.gov/districts/FinRept/Pages/District-Financial-Audits.aspx).” In order to make the **FY 2021-2022** **Audit Findings & Management Letter Comments Spreadsheet** requirement less time consuming for the auditor, KDE has provided several drop-down boxes within columns in order to assist with completing the spreadsheet and reduce the work imposed on the auditor. An example has been provided in Row 3 of the spreadsheet for your convenience. **NOTE:** The spreadsheet should match the Audit Findings & Management Letter Comments provided in the Audit Report.

1. **District** (column A) – Click on the drop-down arrow to select the **district name** that corresponds to the Management Letter Comments. If you have additional comments you will need to add additional rows.
2. **Auditor** (column B) – Click on the drop-down arrow to select the name of the **auditor or audit firm**. If the firm is not listed, please notify one of the KDE representatives.
3. **Federal Compliance Finding** (column C) – Click on the drop-down arrow to select **yes or no** if this item pertains to federal compliance.
4. **Classification** (column D) - Click on the drop-down arrow to select the best description of the finding under “Classification.”
5. **General** **Comment** (column E) – Click on the drop-down arrow to select the best description of the area that the comment relates to under “General”. **NOTE:** If you select a description under “General” there should NOT be anything listed in column D, “Redbook Comment.”
6. **Redbook** **Comment** (column F) – Click on the drop-down arrow to select the best description of the area that the comment relates to under “Redbook”. **NOTE:** If you select a description under “Redbook” there should NOT be anything listed in column C, “General Comment.”
7. **Board/Central Office or “Name of School”** (column G) – Type the **name of the school** that the comment applies to. If you have multiple comments on one school, you can copy and paste the name of the school into each row. If the comment pertains to the Board, list **Board or Central Office**.
8. **Audit Comment / Management Letter Comment** (column H) – Type or copy and paste the **audit comment / management letter comment** that was issued in the school district’s audit report. **NOTE:** If the Management Letter Comments spreadsheet is completed, there should be a Management Letter issued within the audit report or as a separate document.
9. **Repeat Comment (R)** (column I) – Click on the drop-down arrow to select **yes or no.** If this is a **repeat** **comment** from the prior fiscal year audit, choose yes. If this is **not** a repeat comment, choose no.
10. **District Response** (column J) – Type or copy and paste the **district response** from the Audit Findings & Management Letter Comments that was issued in the school district’s audit report.

Once the Audit Findings & Management Letter Comments spreadsheet is completed, it shall be submitted electronically to the KDE Finance Reports email account at finance.reports@education.ky.gov with the “**District Name – Audit Findings & Mgmt Letter Comments**” in the subject line. The auditor shall copy the school district’s superintendent and finance officer on the email that is sent to the KDE Finance Reports email account.

If you have questions relating to the spreadsheet, please contact one of the following representatives at KDE’s District Financial Management Branch at (502) 564-3846:

* Marshall Smith, extension 4463 or via email at Marshall.Smith@education.ky.gov
* Kim Carter, extension 4440 or via email at Kimberly.Carter@education.ky.gov
* Gail Cox, extension 4462 or via email at Gail.Cox@education.ky.gov
* Jackie Chism, extension 4445 or via email at Jackie.Chism@education.ky.gov
* Becky Walsh, extension 4410 or via email at Becky.Walsh@education.ky.gov