

Determining the Need for a Management Audit

The Kentucky Department of Education (KDE) shall collect from local school districts pursuant to [KRS 158.785](#) (2)

- Diagnostic Reviews
- Testing Board Reviews
- MUNIS Reports
- Office of Education Accountability (OEA) Reports
- Internal and External Operational Audit
- School and District Report Cards
- Consolidated Monitoring Process

IF data indicate significant discrepancies:

- Gap in student performance
- Lack of capacity
- Irregularities

THEN KDE shall conduct an onsite (paper) review

- Local school records
- Interviews with school district officials, staff and community leaders
- Onsite review may include an examination of school district operations in:
 - Governance policy and procedures
 - Instructional programming and organization
 - Fiscal management and accountability procedures
 - The maintenance and condition of the physical plant
 - Facility construction
 - Student transportation and community perception and support

IF data indicate significant discrepancies the Commissioner of Education shall determine whether the significant deficiencies indicate the presence of critically ineffective or inefficient management.

IF deficiencies DO NOT indicate the presence of critically ineffective or inefficient management a management audit is NOT required.

IF deficiencies DO indicate the presence of critically ineffective or inefficient management the Commissioner of Education shall order a management audit consistent with [KRS 158.785](#).