



CAMPBELL, MYERS AND RUTLEDGE, PLLC

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Members of the Board of Education
Barren County Board of Education
Glasgow, Kentucky 42141

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Barren County Board of Education as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Barren County Board of Education's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Barren County Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Barren County Board of Education's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

During our audit, we became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various governmental unit personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, Barren County Board of Education, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Campbell, Myers & Rutledge, PLLC

Certified Public Accountants

October 28, 2022

PRIOR YEAR FINDINGS

No Uncorrected prior year findings

CURRENT YEAR FINDINGS

2022-1 Barren County Middle School

Criteria: *A Uniform Program of Accounting for School Activity Funds in Kentucky Schools* (Red Book) sets forth guidelines that require deposits to be made daily when there is over \$100 on hand and at a minimum, deposits should be made on a weekly basis.

Condition: During the year funds were not deposited on a timely basis.

Cause: Receipts were being accumulated on site and deposits were not made timely.

Effect: Compliance with *A Uniform Program of Accounting for School Activity Funds in Kentucky Schools* (Red Book) was not achieved.

Recommendation: We recommend that deposits be made in conformity with Red Book Guidelines.

Response: The District finance officer and Assistant Superintendent met with school personnel in the fall of 2022 and the problem was primarily associated with teachers holding money in classrooms, not the school treasurer. The District implemented two Red Book training dates for fiscal year 2023 and will better educate additional personnel.

2022-2 Park City Elementary

Criteria: *A Uniform Program of Accounting for School Activity Funds in Kentucky Schools* (Red Book) sets forth guidelines that require deposits to be made daily when there is over \$100 on hand and at a minimum, deposits should be made on a weekly basis.

Condition: During the year funds were not deposited on a timely basis.

Cause: Receipts were being accumulated on site and deposits were not made timely.

Effect: Compliance with *A Uniform Program of Accounting for School Activity Funds in Kentucky Schools* (Red Book) was not achieved.

Recommendation: We recommend that deposits be made in conformity with Red Book Guidelines.

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2022-3 Hiseville Elementary

Criteria: *A Uniform Program of Accounting for School Activity Funds in Kentucky Schools* (Red Book) sets forth guidelines that prohibit the use of signature stamps for activity fund checks or any other financial documents.

Condition: During the year it was noted that a signature stamp was being used.

Cause: The treasurer was using the signature stamp of the principal.

Effect: Compliance with *A Uniform Program of Accounting for School Activity Funds in Kentucky Schools* (Red Book) was not achieved.

Recommendation: We recommend that the signature stamp be disposed and all financial documents be signed with authentic signatures.

Response: The school principal had had an extended absence and a signature stamp was obtained to cover for the absence. Another responsible administrator will be appointed by the district as an authorized signer.