

PATRICK & ASSOCIATES, LLC

124 Candlewood Drive
Winchester, KY 40391

Tammy Patrick, CPA
tammy@patrickassoc.com
(859) 808-1329

Beth Francis
beth@patrickassoc.com
(859) 333-2360

November 14, 2023

MANAGEMENT LETTER

Kentucky State Committee for School District Audits
Board of Education of the Clark County School District
Hardinsburg, KY

In planning and performing our audit of the basic financial statements of the Clark County School District (the District) for the year ended June 30, 2023, 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 November 14, 2023, contains our report on the District's internal control. This letter does not affect our report dated November 14, 2023, on the financial statements of the Clark County School District.

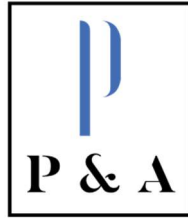
We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various District personnel, and the implementation of suggested procedures is currently being reviewed. We will be pleased to discuss these in further detail at 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 Clark 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.

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MEMORANDUM – SUMMARY OF COMMENTS AND RECOMMENDATIONS

Prior Year Comments and Recommendations

None

Current Year Comments and Recommendations

STUDENT ACTIVITY FUNDS

We noted activity in the district activity account that should be accounted for at the school activity level. The District collects and disburses monies from students and parents for activities associated with Clark County Preschool and Phoenix Academy. Due to the nature of activity at these two schools, Redbook guidelines are to be followed. These guidelines include the establishment of activity accounts at the school level and completion of all the required forms and following of the required procedures. In addition, the FRC activity that is in the district activity account should be in a school activity account.

MANAGEMENT RESPONSE TO MANAGEMENT LETTER FINDING:

Management agrees and the changes in regards to the above listed activities will be properly categorized in the school activity account (Fund 25) going forward.