



Single Audit Report in Accordance with the  
Uniform Guidance

for

**Jefferson County Board of Education**

Year Ended June 30, 2023

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**Report on Internal Control over Financial Reporting and  
on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

**Independent Auditor's Report**

Members of the Board  
Board of Education of Jefferson County, Kentucky  
Louisville, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kentucky Public School Districts' Audit Contract and Requirements* prescribed by the Kentucky State Committee for School District Audits, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Board of Education of Jefferson County, Kentucky (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 15, 2023. Our report includes a reference to other auditors who audited the financial statements of the Jefferson County Public Education Foundation (the Foundation), as described in our report on the District's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Members of the Board  
Board of Education of Jefferson County, Kentucky  
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance,  
continued

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Dean Dotson Allen Ford, PLLC*

Louisville, Kentucky  
January 15, 2024

**Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

**Independent Auditor's Report**

Members of the Board  
Board of Education of Jefferson County, Kentucky  
Louisville, Kentucky

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Board of Education of Jefferson County, Kentucky's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the Summary of Auditors' Results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

***Auditor's Responsibility for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## **Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 15, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records

Members of the Board  
Board of Education of Jefferson County, Kentucky  
Independent Auditor's Report Required by the Uniform Guidance, continued

used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Dean Dotson Allen Ford, PLLC*

Louisville, Kentucky  
January 15, 2024



**Schedule of Expenditures of Federal Awards**

**Board of Education of Jefferson County, Kentucky**

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
<b>Pass-through:</b>				
<i>Kentucky Department of Education</i>				
<b>Child Nutrition Cluster</b>				
National School Lunch Program	10.555	7750002	\$ -	\$ 60,680,105
Summer Food Service Program for Children	10.559	7690024 & 7740023	-	1,264,248
Fresh Fruit and Vegetable Program	10.582	7720012	-	786,900
<b>Total Child Nutrition Cluster</b>			-	<b>62,731,253</b>
Agriculture Education Challenge Program 2022	10.226		-	2,562
Agriculture Education Challenge Program 2023	10.226		-	19,395
Child and Adult Care Food Program	10.558	7790021 & 7800016	-	760,862
Equipment Assistance Grant	10.579	7840027	-	96,923
<b>Total U.S. Department of Agriculture</b>			-	<b>63,610,995</b>
<b>U.S. Department of Defense</b>				
<b>Direct Programs:</b>				
ROTC Reimbursements 2022	12.000		-	35,166
RTOC Stem Funding	12.000		-	1,520
Department of Defense - Air Force	12.000		-	62,837
Department of Defense - Army	12.000		-	281,732
Department of Defense - Marines	12.000		-	204,908
Department of Defense - Navy	12.000		-	189,828
<b>Total U.S. Department of Defense</b>			-	<b>775,991</b>
<b>U.S. Department of Justice</b>				
<b>Pass-through:</b>				
<i>COPS</i>				
School Violence Prevention Program	16.710	2020SVWX0121	-	22,022
<b>Total U.S. Department of Justice</b>			-	<b>22,022</b>

**Board of Education of Jefferson County, Kentucky**  
Schedule of Expenditures of Federal Awards, continued  
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Labor</b>				
<b>Pass-through:</b>				
<i>Kentucky Department of Education</i>				
WIOA Dislocated Worker Formula	17.278	9100001-89	-	30,399
<b>Total U.S. Department of Labor</b>			-	<b>30,399</b>
<b>U.S. Department of Education</b>				
<b>Pass-through:</b>				
<i>Prichard Committee</i>				
Adult Education - Basic Grants to States	84.002	2100003377-1	-	1,345,474
Adult Education - Basic Grants to States	84.002	2100000673-1	-	244,384
<i>Kentucky Department of Education</i>				
Title 1 Grants to Local Education Agencies	84.010	2100002081-1	-	125,997
Title 1 Grants to Local Education Agencies	84.010	2100002089-1	-	130,638
Title 1 Grants to Local Education Agencies	84.010	2100002094-1	-	131,329
Title 1 Grants to Local Education Agencies	84.010	2100002092-1	-	137,050
Title 1 Grants to Local Education Agencies	84.010	2100002076-1	-	6,792
Title 1 Grants to Local Education Agencies	84.010	2100002029-1	-	137,875
Title 1 Grants to Local Education Agencies	84.010	2100002042-1	-	29,268
Title 1 Grants to Local Education Agencies	84.010	2100002091-2	-	137,673
Title 1 Grants to Local Education Agencies	84.010	2100002085-1	-	18,770
Title 1 Grants to Local Education Agencies	84.010	S010A190017	-	46,494,946
Title 1 Grants to Local Education Agencies	84.010	S010A180017	-	669,005
Title 1 Grants to Local Education Agencies	84.010	S010A210017	-	3,919,149
Title 1 State Agency Program for Neglected and Delinquent Children and Youth	84.013	S013A210017	-	29,435
Career and Technical Education - Basic Grants to States	84.048	V048A220017	-	1,606,567
Education for Homeless Children and Youth	84.196	3990002-21	-	43,095
Education for Homeless Children and Youth	84.196	3990002-22	-	2,203
21st Century Community Learning Centers	84.287	2100002707	-	346,976
21st Century Community Learning Centers	84.287	MOU	-	16,061
21st Century Community Learning Centers	84.287	MOU	-	443

**Board of Education of Jefferson County, Kentucky**  
Schedule of Expenditures of Federal Awards, continued  
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
21st Century Community Learning Centers	84.287	1900000597-1	-	432,170
21st Century Community Learning Centers	84.287	MOU	-	11,262
21st Century Community Learning Centers	84.287	MOU	-	8,125
English Language Acquisitions State Grants	84.365	5365A200017	-	51,381
English Language Acquisitions State Grants	84.365	5365A210017	-	678,777
Supporting Effective Instruction State Grant	84.367A	3230002-19	-	144,057
Supporting Effective Instruction State Grant	84.367A	5367A200017	-	1,243,736
Supporting Effective Instruction State Grant	84.367A	5367A210016	-	1,426,766
Supporting Effective Instruction State Grant	84.367A	5367A220016	-	1,473,201
School Improvement Grants	84.377A	3100302-16	-	8,586
<b>Special Education Cluster (IDEA)</b>				
Special Education - Grants to States	84.027	MOA	-	227,417
Special Education - Grants to States	84.027	MOA	-	735,685
Special Education - Grants to States	84.027	H027A200032	-	13,226
Special Education - Grants to States	84.027	H027A210032	-	13,969,513
Special Education - Grants to States	84.027A	H027A220032	-	5,892,116
ARP IDEA Part B	84.027X	H027X210032	-	3,832,292
Special Education - Preschool Grants	84.173A	H173A200035	-	382
Special Education - Preschool Grants	84.173A	H173A210035	-	343,517
Special Education - Preschool Grants	84.173A	H173A220035	-	93,725
<b>Total Special Education Cluster</b>			-	<b>25,107,873</b>
<i>Kentucky Cabinet of Workforce Development</i>				
Safe and Drug-Free Schools and Communities	84.184M	S18M220020	-	6,937
<i>Special Olympics Kentucky</i>				
Special Education - Olympic Education Programs	84.380	N/A	-	4,103
<i>University of Kentucky</i>				
Student Support and Academic Enrichment Program	84.424A	S424A190018	-	839,143
Student Support and Academic Enrichment Program	84.424A	S425D210026	-	45,405
Student Support and Academic Enrichment Program	84.424A	S424A210018	-	745,890
Student Support and Academic Enrichment Program	84.424A	S424A220018	-	207,022

**Board of Education of Jefferson County, Kentucky**  
Schedule of Expenditures of Federal Awards, continued  
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<i>Office of Elementary &amp; Secondary Education</i>				
COVID-19 FRYSC GEER II	84.425C	2000001721	-	754,035
COVID-19 GEER Funds Private Schools	84.425C	S425C200008	-	16,493
COVID-19 CSI KDE KSD OUTREACH/FROMHOLT 23	84.425D	2300000054-1	-	97,190
COVID-19 CSI KDE KSD OUTREACH/TELEK 23	84.425D	2300001558	-	35,709
COVID-19 ESSER II FY21	84.425D	S425D210026	-	415,563
COVID-19 ESSER II FY21 85% DIRECT SERVICES	84.425D	S425D210026	-	34,162,544
COVID-19 STRATEGIC ANALYST/CHANG 22	84.425D	S425D210026	-	133,855
COVID-19 COMM ENGAGE COOR/FIELDS 22/23	84.425D	S425D210026	-	131,422
COVID-19 DLC STIPEND MATCH PROG 22	84.425D	S425D210026	-	24,280
COVID-19 ESSER CALMING SPACE CROSBY	84.425D	2300000313	-	9,708
COVID-19 ESSER II FY21 STATE SET A-SIDE	84.425D	S425D210026	-	1,716,668
COVID-19 ESSER FUNDS - CARES ACT 20	84.425D	S425D200026	-	485,714
COVID-19 ESSER FUNDS PRIVATE SCHOOLS	84.425D	S425D200026	-	78,641
COVID-19 ESSER III FY21 - ARP ESSER	84.425U	S425U210026	-	31,146,089
COVID-19 CSI KDE ERS/DARRENSBOURG 23	84.425U	2200004348	-	127,053
COVID-19 CSI KDE ERL VINOVA 23	84.425U	2200004368	-	138,001
COVID-19 MOA TRANSITION SPECIALIST THIENEMAN	84.425U	230003117	-	123,001
COVID-19 CSI KDE ERL JEZOIRSKI 23	84.425U	2200004369	-	136,963
COVID-19 CSI KDE ERL WATSON 23	84.425U	2200004370	-	137,860
COVID-19 CSI KDE ERL WILLIAMS 23	84.425U	2200004354	-	139,609
COVID-19 CSI KDE ERL HIGDON 23	84.425U	2200004372	-	143,242
COVID-19 CSI KDE CICCHIELLO-WRIGHT 23	84.425U	2200004373	-	14,228
COVID-19 CSI KDE ERS/MCKEE 23	84.425U	2200004373	-	129,458
COVID-19 CSI KDE ERS/OCONNOR 23	84.425U	2200004378	-	128,365
COVID-19 LOCAL LABS OF LEARNING ARP ESSER	84.425U	2200001816 1	-	75,000
COVID-19 KY VIRTUAL LIBRARY REIMB 23	84.425U	S425U210026	-	97,410
COVID-19 DLC STIPEND MATCH PROG 23	84.425U	S425U210026	-	74,765
COVID-19 ARP ESSER SERTAC LEARNING LOSS 23	84.425U	2300001551	-	13,168
COVID-19 ESSER III FY 21 - ARP LEARNING LOSS	84.425U	S425U210026	-	81,273,068
COVID-19 CSI KDE ERS/ORME 23	84.425U	2200004357	-	48,282
COVID-19 MOA TRANSITION SPECIALIST WHEATLEY	84.425U	2300003121	-	133,123
COVID-19 ARP ESSER JEFFERSON STEPP	84.425U	230000440	-	86,401
COVID-19 ARP ESSER SUMMER SCHOOL 23	84.425U	4300007-21	-	129,708
COVID-19 CSI KDE ERS/LEITNER 23	84.425U	2200004380	-	126,874

**Board of Education of Jefferson County, Kentucky**  
Schedule of Expenditures of Federal Awards, continued  
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
COVID-19 CSI KDE ERS/COSBY 23	84.425U	2200004352	-	124,087
COVID-19 American Rescue Plan Homeless Phase II	84.425W	5425W210018	-	109,833
<b>Total U.S. Department of Education</b>			-	<b>240,724,973</b>
<b>U.S. Department of Health and Human Services</b>				
<b>Direct Programs:</b>				
COVID-19 - Childcare Development Fund CARES	93.575		-	13,465
ARPA Child Care Facility Repairs 23	93.575		-	9,114
Improving Student Health & Academics 23	93.981	2300000337 1	-	4,702
<b>Pass-through:</b>				
<i>Catholic Charities of Louisville</i>				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	254-107020-2022	-	79,783
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	254-107020-2023	-	70,520
<i>Commonwealth of Kentucky</i>				
CDC SCHOOL HEALTH PROFILES 22-23	93.079	N/A	-	3,875
CDC SCHOOL HEALTH PROFILES 20	93.079	N/A	-	82
<b>Total U.S. Department of Health and Human Services</b>			-	<b>181,541</b>
<b>Corporation for National and Community Service</b>				
<b>Direct Programs:</b>				
AmeriCorps	94.006	1900001735-1	-	113,329
<b>Total Corporation for National and Community Service</b>			-	<b>113,329</b>
<b>Total Federal Expenditures</b>			<b>\$ -</b>	<b>\$ 305,459,250</b>

## **Board of Education of Jefferson County, Kentucky**

### Notes to the Schedule of Expenditures of Federal Awards

Year ended June 30, 2023

#### **1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Board of Education of Jefferson County, Kentucky (the District) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

#### **2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

#### **3. Indirect Costs Rate**

The District has not elected to use the 10% de minimus indirect costs rates as allowed under the Uniform Guidance.

#### **4. Kentucky Educational Cooperatives**

The Educational Cooperatives are reported in the Schedule as Federal Assistance Listing Number 84.027, 84.027A, and 84.027X. Pass-through Entity Identifying Numbers H027A200032, H027A210032, H027A22032 and H027X210032.

**Board of Education of Jefferson County, Kentucky**

Schedule of Findings and Questioned Costs

Year ended June 30, 2023

**I. SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None Reported

Type of auditor's report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)  Yes  No

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Grants to Local Education Agencies
84.367	Title II Supporting Effective Instruction
84.425	COVID-19 Education Stabilization Fund/ESSER Funds

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee?  Yes  No



**Board of Education of Jefferson County, Kentucky**

Schedule of Findings and Questioned Costs, continued

Year ended June 30, 2023

**II. FINANCIAL STATEMENT FINDINGS**

None reported.

**III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None reported.

**Board of Education of Jefferson County, Kentucky**

Summary Schedule of Prior Audit Findings

Year ended June 30, 2023

None reported.