



Single Audit Report in Accordance with the
Uniform Guidance

for

Jefferson County Board of Education

Year Ended June 30, 2024

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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 (*Government Auditing Standards*), 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, 2024, 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, 2024. 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
November 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 Office of Management and Budget's (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, 2024. 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, 2024.

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. Given these limitations, during our audit 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, 2024, 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, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements as a whole. 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 used to prepare the basic financial statements or to the basic financial statements

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

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
December 19, 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, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Pass-through:				
<i>Kentucky Department of Education</i>				
Child Nutrition Cluster				
National School Lunch Program	10.555	7750002	\$ -	\$ 64,091,401
Fresh Fruit and Vegetable Program	10.582	N/A	-	778,468
Total Child Nutrition Cluster			-	64,869,869
Local Food for Schools Cooperative Agreement Program	10.185	2300000118	-	666,876
Child and Adult Care Food Program	10.558	7790021	-	247,341
Equipment Assistance Grant	10.579	N/A	-	422,789
Total U.S. Department of Agriculture			-	66,206,875
U.S. Department of Defense				
Direct Programs:				
JROTC Operational Reimbursements	12.000		-	5,151
Department of Defense - Army	12.000		-	273,163
Department of Defense - Marines	12.000		-	124,855
Department of Defense - Navy	12.000		-	164,118
Total U.S. Department of Defense			-	567,287
U.S. Department of Education				
Pass-through:				
<i>Kentucky Adult Education and Literacy</i>				
Adult Education - Basic Grants to States	84.002	2100003377-1	-	1,410,350
Adult Education - Basic Grants to States	84.002	2100002800-1	-	275,431

Board of Education of Jefferson County, Kentucky
Schedule of Expenditures of Federal Awards, continued
For the Year Ended June 30, 2024

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>Kentucky Department of Education</i>				
Title 1 Grants to Local Education Agencies	84.010	2300003112-1	-	827,880
Title 1 Grants to Local Education Agencies	84.010	3100102-22	-	70,610
Title 1 Grants to Local Education Agencies	84.010	3100102-23	-	9,224
Title 1 Grants to Local Education Agencies	84.010	3100202-22	-	3,654,764
Title 1 Grants to Local Education Agencies	84.010	S010A190017	-	825,509
Title 1 Grants to Local Education Agencies	84.010	S010A210017	-	9,093,651
Title 1 Grants to Local Education Agencies	84.010	S010A220017	-	19,436,785
Title 1 Grants to Local Education Agencies	84.010	S010A230017	-	28,619,837
Title 1 State Agency Program for Neglected and Delinquent Children and Youth	84.013	S013A210017	-	65
Career and Technical Education - Basic Grants to States	84.048	V048A220017	-	133,457
Career and Technical Education - Basic Grants to States	84.048	V048A230017	-	1,613,512
Education for Homeless Children and Youth	84.196A	3990002-21	-	248,037
Education for Homeless Children and Youth	84.196A	3990002-22	-	351,646
Education for Homeless Children and Youth	84.196A	3990002-23	-	11,585
21st Century Community Learning Centers	84.287	340002-21	-	178,048
21st Century Community Learning Centers	84.287	NA	-	28,669
21st Century Community Learning Centers	84.287	3400002-22	-	435,638
21st Century Community Learning Centers	84.287	3400002-22	-	5,333
21st Century Community Learning Centers	84.287	NA	-	8,336
English Language Acquisitions State Grants	84.365	5365A210017	-	731,367
English Language Acquisitions State Grants	84.365	3300002-22	-	1,587,349
English Language Acquisitions State Grants	84.365	NA	-	113,686
English Language Acquisitions State Grants	84.365	3300002-23	-	433,901
Supporting Effective Instruction State Grant	84.367A	2320002-20	-	63,264
Supporting Effective Instruction State Grant	84.367A	2320002-23	-	1,054,782
Supporting Effective Instruction State Grant	84.367A	2320002-21	-	895,210
Supporting Effective Instruction State Grant	84.367A	2320002-22	-	2,065,037
Supporting Effective Instruction State Grant	84.367A	2300003142	-	104,000
Student Support and Academic Enrichment Program	84.424A	S425D210026	-	1,037,097
Student Support and Academic Enrichment Program	84.424A	S424A210018	-	3,930,935
MOA ED ADM PRGM CNS	84.424A	2400000329 1	-	150,123

See notes to the schedule of expenditures of federal awards

Board of Education of Jefferson County, Kentucky
Schedule of Expenditures of Federal Awards, continued
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Special Education Cluster (IDEA)				
Special Education - Grants to States	84.027	NA	-	256,979
Special Education - Grants to States	84.027	NA	-	710,754
Special Education - Grants to States	84.027A	3810002-21	-	537,703
Special Education - Grants to States	84.027A	3810002-22	-	19,068,393
Special Education - Grants to States	84.027A	3810002-23	-	4,198,227
Special Education - Grants to States	84.027X	H027X210032	-	1,828,862
ARP IDEA Part B	84.173A	H173A210035	-	4,148
Special Education - Preschool Grants	84.173A	H173A220035	-	513,431
Special Education - Preschool Grants	84.173X	H173X210035	-	739,651
Total Special Education Cluster			-	27,858,148
<i>Kentucky Cabinet of Workforce Development</i>				
Safe and Drug-Free Schools and Communities	84.184M	S18M220020	-	263,168
Safe and Drug-Free Schools and Communities	84.184M	S18M22002023	-	231,942
<i>Prichard Committee</i>				
Safe and Drug-Free Schools and Communities	84.215J	N/A	-	106,355
<i>Special Olympics Kentucky</i>				
Special Education - Olympic Education Programs	84.380	N/A	-	3,713
<i>Governor's Emergency Education Relief</i>				
COVID-19 FRYSC GEER II	84.425C	2000001721	-	314,927
<i>Education Stabilization Fund</i>				
COVID-19 ESSER II FY21 85% DIRECT SERVICES	84.425D	2100002987-1	-	14,788,048
COVID-19 ESSER CALMING SPACE CROSBY	84.425D	4200003-21	-	259
COVID-19 ESSER CALMING SPACES 2 - PHOENIX	84.425D	4200003-21	-	9,486

See notes to the schedule of expenditures of federal awards

Board of Education of Jefferson County, Kentucky
Schedule of Expenditures of Federal Awards, continued
For the Year Ended June 30, 2024

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 & Secondary Education</i>				
COVID-19 DLC STIPEND MATCH PROG 23	84.425D	2300001558	-	40,364
COVID-19 ESSER III FY 21 - ARP LEARNING LOSS	84.425U	4300002-21	-	65,010,106
COVID-19 ESSER ARP ERS/ERL	84.425U	MULTIPLE CONTRACT #'S	-	661,968
COVID-19 ARP ESSER SERTAC LEARNING LOSS 23	84.425U	4300005-21	-	112,769
COVID-19 ARP ESSER BEFORE/AFTER SCHOOL 24	84.425U	4300006-21	-	2,122,827
COVID-19 ARP ESSER PEEP GRANT	84.425U	4300003-21	-	20,954
COVID-19 ARP ESSER JEFFERSON STEPP	84.425U	4300003-21	-	204,659
COVID-19 ARP ESSER SUMMER SCHOOL 23	84.425U	4300007-21	-	394,445
COVID-19 DLC STIPENED MATCH PROG 24	84.425U	4300005-21	-	102,301
COVID-19 ESSER ARP ERS/ERL	84.425U	MULTIPLE CONTRACT #'S	-	1,143,426
COVID-19 ESSER OHIO VALLEY DEEPER LEARN 24	84.425U	S45U210026	-	264,350
COVID-19 ESSER CPE KAA MINI GRANT IROQUOIS	84.425U	2400001780	-	3,212
COVID-19 ARP HOMELESS PHASE II	84.425U	5425W210018	-	122,565
<i>Ohio Valley Education Cooperative</i>				
COVID-19 ESSER OHIO VALLEY ED COOP 24	84.425D	S425D210026	-	16,725
Total U.S. Department of Education			-	193,201,835
U.S. Department of Health and Human Services				
Pass-through:				
<i>Commonwealth of Kentucky</i>				
CDC SCHOOL HEALTH PROFILES 22-23	93.079	NA	-	2,537
CDC SCHOOL HEALTH PROFILES 23	93.079	NA	-	1,377
<i>KY Cabinet Human Resource</i>				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	254-107020-2023	-	384,787
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	NA	-	261,576
<i>Kentucky Cabinet for Health Services</i>				
Vaccine Barriers Immun 24	93.268	240000081-4	-	10,479

See notes to the schedule of expenditures of federal awards

Board of Education of Jefferson County, Kentucky
Schedule of Expenditures of Federal Awards, continued
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Outreach Vaccination/Immunization 2	93.391	2300003008-1	-	50,956
Total U.S. Department of Health and Human Services			-	711,712
Corporation for National and Community Service				
Direct Programs:				
AmeriCorps	94.006	1900001735-1	-	174,669
Total Corporation for National and Community Service			-	174,669
Total Federal Expenditures			\$ -	\$ 260,862,378

Board of Education of Jefferson County, Kentucky

Notes to the Schedule of Expenditures of Federal Awards

Year ended June 30, 2024

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, 2024. 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 H027A210032 and H027X210032.

Board of Education of Jefferson County, Kentucky

Schedule of Findings and Questioned Costs

Year ended June 30, 2024

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>
84.365	Title III English Language Acquisitions State Grants
84.424	Title IV Student Support and Academic Enrichment
84.027 / 84.173	Special Education Cluster (IDEA)
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, 2024

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, 2024

None reported.