

Andy Beshear
Governor



Jamie Link
Secretary
Education and Labor Cabinet

Dr. Robbie Fletcher
Commissioner of Education

KENTUCKY DEPARTMENT OF EDUCATION

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December 4, 2024

VIA EMAIL

Jay D. Hartz
Legislative Research Commission
700 Capital Avenue
Frankfort, KY 40601

RE: KRS 157.061 Report

Dear Director Hartz:

Please allow this letter to serve as the Kentucky Department of Education's (KDE) report required pursuant to [KRS 157.061](#).

School districts are subject to an annual independent audit subject to the requirements of the State Committee for School District Audits per [KRS 156.265](#). A copy of these audits can be found here: <https://www.education.ky.gov/districts/FinRept/Pages/District-Financial-Audits.aspx>. KDE's current procedure to meet the requirements of KRS 157.061 involves reviewing these financial audits to identify and address deficiencies. During these reviews, KDE evaluates whether targeted information or training is sufficient to resolve deficiencies or if a management audit is needed. Management audits are not performed annually by KDE and are instead performed pursuant to [KRS 158.785](#).

Please feel free to contact me with any questions or concerns.

Sincerely,

Matthew Ross

Matthew T. Ross
Associate Commissioner

cc: Dr. Robbie Fletcher, Commissioner of Education
Todd Allen, Deputy Commissioner and General Counsel
Dr. Brian Perry, Director of Government Relations