

**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AGREED-UPON PROCEDURES ENGAGEMENT
OF THE ACADEMIC FOUNDATIONS - CHRISTIAN COUNTY
ADULT EDUCATION'S ADMINISTRATION OF ACADEMIC
FOUNDATIONS - CHRISTIAN COUNTY'S KENTUCKY ADULT
EDUCATION GRANTS**

**For The Period
July 1, 2014 Through June 30, 2015**



**MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS
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Independent Accountant's Report On Applying Agreed-Upon Procedures

Reecie Stagnolia, Vice President
Kentucky Adult Education
Council on Postsecondary Education
1024 Capital City Drive, Suite 250
Frankfort, KY 40601

Gary Dawson, Program Director
Academic Foundations - Christian County Adult Education
720 North Drive
Hopkinsville, KY 42240

Re: Adult Education Grants - Academic Foundations - Christian County

Dear Mr. Stagnolia and Mr. Dawson:

We have performed the procedures enumerated below, for the period July 1, 2014 through June 30, 2015, which were agreed to by Kentucky Adult Education (KYAE), a unit of the Council on Postsecondary Education, solely to assist KYAE in evaluating the Academic Foundations - Christian County Adult Education's compliance with KYAE's fiscal year 2014-2015 *Kentucky Adult Education Policy and Procedure Manual* and the program's grant requirements. Academic Foundations - Christian County Adult Education's management is responsible for compliance with KYAE's fiscal year 2014-2015 *Kentucky Adult Education Policy and Procedure Manual* and the program's grant requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure -

We will compare annual expenditures for which the program requested reimbursement through the KYAE Finance Module to the line item budget approved by KYAE to determine whether the program's reimbursements complied with the approved budget.

Finding -

No exceptions were found as a result of applying the procedure.



Reecie Stagnolia, Vice President, KYAE
Gary Dawson, Program Director, Academic Foundations - Christian County Adult Education
(Continued)

2. Procedure -

We will compare the annual expenditures for which KYAE reimbursed the program to the program's internally-generated financial records to determine whether the program's accounting records support the total amount requested for reimbursement using the KYAE Finance Module.

Finding -

No exceptions were found as a result of applying the procedure.

3. Procedure -

We will judgmentally test 20 percent of non-personnel expenditures, up to a maximum of 20 items, from the program's detailed general ledger in order to verify the expenditure was properly authorized, had adequate supporting documentation, was properly reported in the program's accounting system, that the expenditure was made between July 1, 2014 and June 30, 2015, and that the expense was reasonable, allowable, and actual in fulfilling the objectives of the adult education services provided.

Finding -

No exceptions were found as a result of applying the procedure.

4. Procedure -

We will sample 20 percent of the program's total participants, not to exceed 60, of KYAE participants who received services during the period from July 1, 2014 to June 30, 2015. We will review documentation within the participants' file to ensure it matched the Kentucky Adult Education Reporting System (KAERS), that they were eligible to participate in the program, and that adequate documentation was available to support goals reached based on requirements in the KYAE's fiscal year 2014-2015 *Kentucky Adult Education Policy and Procedure Manual*.

Finding -

No exceptions were found as a result of applying the procedure.

5. Procedure -

We will review personnel files of a maximum of 15 staff employed by the program between July 1, 2014 and June 30, 2015, to ensure staff conducting work related to the adult education grant had the proper educational credentials required for their position in accordance with the KYAE's fiscal year 2014-2015 *Kentucky Adult Education Policy and Procedure Manual*.

Finding -

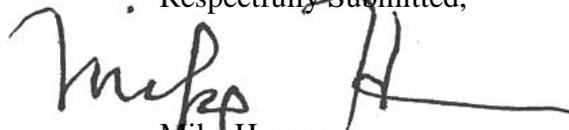
No exceptions were found as a result of applying the procedure.

Reecie Stagnolia, Vice President, KYAE
Gary Dawson, Program Director, Academic Foundations - Christian County Adult Education
(Continued)

We were not engaged to, and did not conduct, an examination, the objective of which would be the expression of an opinion on compliance with KYAE's fiscal year 2014-2015 *Kentucky Adult Education Policy and Procedure Manual* and the program's grant requirements. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use by management of KYAE and Academic Foundations - Christian County Adult Education, and is not intended to be, and should not be used by anyone other than these specified parties.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Mike Harmon", written over a horizontal line.

Mike Harmon
Auditor of Public Accounts

April 28, 2016