

Board of Education
Unified School District No. 202
Kansas City, Kansas

In planning and performing our audit of the financial statements of Unified School District No. 202, as of and for the year ended June 30, 2024, 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 an opinion on internal control.

However, during our audit, we became aware of several matters that are an opportunity for strengthening internal controls and operating efficiency. This letter does not affect our report dated November 15, 2024, on the financial statements of Unified School District No. 202.

We will review the status of these comments during our next audit engagement. We have already discussed the comments with various District personnel, and we will be pleased to discuss the comments in further detail at your convenience, to perform an additional study of the matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

1. During the audit, we tested 25 credit card transactions for compliance with the District's credit card policy. Of the 25 transactions tested, one included the payment of sales tax in violation of the District's credit card policy. We recommend that all transactions follow the District's policies regarding the payment of sales tax.
2. We recommend the Turner Recreation Commission board members receive a listing of all credit card and purchasing card transactions and review and approve the transactions.
3. We recommend the Turner Recreation Commission board members receive the same financial reports that are provided to Turner Unified School District board of education members.
4. We recommend that Turner Recreation Commission implement an employee leave tracking and reporting system. Board members should be able to receive reports at any given time that shows each employee's leave types and accumulated hours.

This communication is intended solely for the information and use of the board of education and other members of management of Unified School District No. 202, is not intended to be, and should not be used by anyone other than these specified parties.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

November 15, 2024