

**AUDIT SCHEDULE FOR COUNTY EXTENSION DISTRICT BOARDS  
DISTRICT 2**

Frequency Required			YEAR OF AUDIT																		
County	Every 4 Years	Annually	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Bell (DB 2016)	X																				
Breathitt		X					X				X			X		X	X	●	●	●	●
Clay	X						X				X			X	X	X				●	●
Harlan		X					X	X	X	X	X	X	X	X	X	●	●	●	●	●	●
Jackson	X							X				X				X				●	●
Knott		X		X				X				X		X	x	X	●	●	●	●	●
Knox	X											X					X			●	●
Laurel		X		X						X			X	X	X	X	X	●	●	●	●
Lee	X		X				X					X				X				●	●
Leslie	X									X				X				●			
Letcher		X										X	X	X	X	X	X	●	●	●	●
Owsley	X							X				X				X				●	●
Perry	X				X			X	X				X				●				●
Rockcastle	X									X				X				●			
Whitley		X		X	X	X	X	X	X	X					X	●	X	●	●	●	●
Wolfe (KACO loan)		X			X				X				X	X	X	X	X	●	●	●	●

Updated 3/23/16

X - last audit

+ - audit in process

● - next audit due

Yearly dates are for Year Ended June 30<sup>th</sup> of that particular year!

Based off of Annual Income or Annual Receipts or Expenses, whichever is greater

- \$100 K to \$500 K - Independent Audit every 4 years

- \$500 K + - Independent Audit every 4 years

