

Office of Superintendent of Public Instruction

Agency 350

Audit Report	Finding Number	Finding and Corrective Action Status
2020 F	003	<p>Finding: The Office of Superintendent of Public Instruction did not have adequate internal controls over and did not comply with suspension and debarment requirements for Child Nutrition Cluster program.</p> <p>Corrective Action: In response to the prior year’s audit finding, the Office:</p> <ul style="list-style-type: none"> • Developed and implemented a new Child Nutrition Programs Agreement template in December 2019. The template includes information and attestation to suspension and debarment requirements. • Updated the internal process for review and approval of program applications. <p>In September 2020, at the request of the US Department of Agriculture, implementation of the new agreement template was paused to address the civil rights assurance statement in the agreement.</p> <p>As soon as clarification and definitive guidance is received from the federal grantor, the Office will resume the implementation of the new agreement.</p> <p>The conditions noted in this finding were previously reported in finding 2019-004.</p> <p>Completion Date: Corrective action is expected to be complete by December 2021</p> <p>Agency Contact: Leanne Eko Director, Child Nutrition Services PO Box 47200 Olympia, WA 98504 (360) 725-0410 Leanne.eko@k12.wa.us</p>

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2020 F	004	<p>Finding:</p> <p>Corrective Action:</p> <p>Completion Date:</p> <p>Agency Contact:</p>	<p>The Office of Superintendent of Public Instruction did not have adequate internal controls over and did not comply with requirements to properly account for USDA-donated foods.</p> <p>The Office concurs with the finding.</p> <p>The Office will take the following corrective actions to strengthen internal controls over accounting for USDA-donated foods:</p> <ul style="list-style-type: none"> • Implement the internal policies and procedures established in August 2020 for the USDA-donated foods reconciliation process. • Establish adequate internal controls to ensure physical inventory is reconciled with inventory records. <p>As of November 2021, the Office completed the documentation of system requirements for a new/updated electronic food distribution system that includes tracking and reporting capabilities to assist with the reconciliation process.</p> <p>By January 2022, the Office will post a Request for Proposal for the procurement of the new/updated electronic food distribution system.</p> <p>The conditions noted in this finding were previously reported in finding 2019-005.</p> <p>Corrective action is expected to be complete by January 2022</p> <p>Leanne Eko Director, Child Nutrition Services PO Box 47200 Olympia, WA 98504 (360) 725-0410 Leanne.eko@k12.wa.us</p>

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Audit Report	Finding Number	Finding and Corrective Action Status	
2020 F	026	<p>Finding:</p> <p>Corrective Action:</p> <p>Completion Date:</p> <p>Agency Contact:</p>	<p>The Office of Superintendent of Public Instruction did not have adequate internal controls over and did not comply with federal requirements to ensure Local Education Agencies implemented testing security measures.</p> <p>The Office concurs with the finding.</p> <p>The Office has policies and procedures in place for monitoring Local Education Agencies (LEAs) to ensure testing security protocols are followed, which includes submitting a District Administration and Security Report (DASR) to the Office after completion of each test administration. DASRs are typically submitted to the Office at the end of the test administration window which usually ends in early June. These procedures were in place prior to the Spring 2020 testing period.</p> <p>The Office had developed and had planned to implement new monitoring protocols in Spring 2020 to ensure all LEAs that administer testing submit the required DASR. However, due to the COVID-19 pandemic and school facilities closures, most school districts did not administer testing during that time. The few districts that did were not able to access and retrieve documentation and security reports for submission to the Office.</p> <p>Currently, the Office is actively working with LEAs that administered testing in Spring 2020 to submit their 2020 DASRs.</p> <p>The Office will continue to follow implemented monitoring protocols to collect and review complete test security documentation from all LEAs.</p> <p>April 2021, subject to audit follow-up</p> <p>Kimberly DeRousie State Test Coordinator PO Box 47200 Olympia, WA 98504-7200 (360) 725-6353 Kimberly.DeRousie@k12.wa.us</p>

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2020 F	027	<p>Finding:</p> <p>Corrective Action:</p> <p>Completion Date:</p> <p>Agency Contact:</p>	<p>The Office of Superintendent of Public Instruction did not have adequate internal controls over the quality control process related to the proper identification and recruitment of eligible children for the Migrant Education State Grant Program.</p> <p>The Office concurs with the finding.</p> <p>The Office’s Migrant Education Program will re-instate its established procedures to monitor the school district that was contracted to identify and recruit eligible migratory students for the program and to carry out the required quality control process.</p> <p>The Office has been reviewing the quality control procedures established at the school district to determine if adequate internal controls are in place to reduce the risk of inaccurately identifying eligible migratory students:</p> <ul style="list-style-type: none"> • As of March 2021, the Office provided a review checklist to the school district regarding items under review. • As of April 2021, the school district submitted requested materials to the Office for pre-review. Based on the pre-review, the Office identified clarifying questions to ask as part of the formal review. • As of May 2021, the Office scheduled meetings with the school district to review the results of each item monitored. The meetings will identify areas where procedures or policies need to be updated or corrected. <p>As of July 2021, the Office finalized the report of the review for program files. The results of the review were submitted to the Migrant Student Data Recruitment and Support Office and the school district to communicate any modifications or adjustments to the contract and deliverable services for program period 2021-2022.</p> <p>July 2021, subject to audit follow-up</p> <p>Sylvia Reyna Assistant Director, Title I Part C Migrant Education PO Box 47200 Olympia, WA 98504-7200 (360) 725-6147 sylvia.reyna@k12.wa.us</p>

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2020 F	028	<p>Finding:</p> <p>Corrective Action:</p> <p>Completion Date:</p> <p>Agency Contact:</p>	<p>The Office of Superintendent of Public Instruction did not have adequate internal controls over and did not comply with requirements to ensure payments to subrecipients were adequately supported for the Special Education program.</p> <p>For the 2021-22 school calendar year, the Office’s operations unit has implemented the following processes:</p> <ul style="list-style-type: none"> • Completed fiscal risk assessments for all local education agencies (LEAs) and uploaded assessment results into iGrants. • Completed selection of LEAs for both desk reviews and on-site monitoring based on the risk assessment results. The first on-site monitoring was completed in mid-December while desk reviews will begin at the end of December. • Received required expenditure reports from ELAs via the fiscal mailbox for claims submitted in September, October, and November 2021. <p>During reviews and on-site monitoring visits, the Office will select a representative sample of reimbursement requests and perform testing to ensure they are allowable and adequately supported.</p> <p>Corrective action is expected to be completed by December 2022</p> <p>Tina Pablo-Long Director of Operations PO Box 47200 Olympia, WA 98504 (360) 764-0537 tina.pablo-long@k12.wa.us</p>