

Office of Superintendent of Public Instruction

Agency 350

Audit Report	Finding Number	Finding and Corrective Action Status
1032843	2022-003	<p>Finding: The Office of Superintendent of Public Instruction did not have adequate internal controls over accountability for USDA-donated foods.</p> <p>Corrective Action: The Office has taken the following corrective action to strengthen internal controls over accounting for USDA-donated foods:</p> <ul style="list-style-type: none"> • Reviewed current process for monthly inventory. • Reviewed process for inventory discrepancies follow up. • Implemented a process for documenting follow-up efforts. <p>The Office is following the USDA requirements for conducting annual inventory and reconciliation in June of each year.</p> <p>The Office is planning to implement a new Food Distribution Management System and is actively pursuing a project. In the interim, the Office continues to use the inventory process outlined above.</p> <p>The conditions noted in this finding were previously reported in findings 2021-003, 2020-004 and 2019-005.</p> <p>Completion Date: Corrective action is expected to be complete by September 2025</p> <p>Agency Contact: Leanne Eko Chief Nutrition Officer PO Box 47200 Olympia, WA 98504-7200 (360) 725-0410 leanne.eko@k12.wa.us</p>

Office of Superintendent of Public Instruction

Agency 350

Audit Report	Finding Number	Finding and Corrective Action Status
1032843	2022-023	<p>Finding: 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>Corrective Action: The Office monitors and ensures all Local Education Agencies (LEA) implement school testing security measures. All LEAs are required to submit a District Administration and Security Report (DASR) at the conclusion of the testing cycle to document the security training and that protocols have been followed.</p> <p>The Office will continue to communicate with LEAs to ensure they provide the DASR for all tests administered in the spring, as follows:</p> <ul style="list-style-type: none"> • Once per week for four weeks leading up to the end of the test administration window. • Once per week for three weeks after the end of the test administration window. <p>In August, the Office will receive the annual final list of all tests administered by each LEA and will be able to narrow its focus for sending out weekly reminders. If the Office has not received completed DASRs by mid-August, a management decision letter will be sent to the LEA’s Superintendent to inform them of the non-compliance and potential consequences as outlined in federal regulations.</p> <p>The conditions noted in this finding were previously reported in findings 2021-021 and 2020-026.</p> <p>Completion Date: October 2023, subject to audit follow-up</p> <p>Agency Contact: Christopher Hanczrik Director, Assessment Operations and Select Assessments PO Box 47200 Olympia, WA 98504-7200 (360) 485-3580 Christopher.Hanczrik@k12.wa.us</p>

Office of Superintendent of Public Instruction

Agency 350

Audit Report	Finding Number	Finding and Corrective Action Status	
1032843	2022-025	<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 controls over and did not comply with requirements to ensure it met the earmarking requirements for the Special Education program.</p> <p>When the Special Education program underwent a fiscal leadership transition in 2021, the incoming director identified necessary changes in agency procedures for closing out the fiscal year for the program. Since that time, the Office has fully implemented internal controls to ensure spending plans do not exceed the maximum allowable amounts earmarked for administration and other state-level activities.</p> <p>The updated procedures require the director of Operations and the budget analyst to perform the following:</p> <ul style="list-style-type: none"> • Review criteria for spending plans at the beginning of the fiscal year. • Review the Grant Award Notice and Grants to States Summary Table and Preschool Grants to States Summary Table. • Review spending plans and update the maximum allowable amounts earmarked for administration and other state-level activities in the spending plan throughout the fiscal year. • Meet weekly to review spending plans and update plans as requests are received. • Review monthly expenditure reports during weekly meetings. <p>These updated procedures have contributed to increased communication and partnership between the director of Operations and the budget analyst. These internal controls provide assurance that maximum allowable amounts earmarked for administration and other state-level activities will be in compliance with federal rules.</p> <p>The Office will consult with the federal grantor to discuss whether the questioned costs identified in the audit should be repaid.</p> <p>March 2023, subject to audit follow-up</p> <p>Tania May Assistant Superintendent, Special Education PO Box 47200 Olympia, WA 98504-7200 (360) 725-6075 tania.may@k12.wa.us</p>

Office of Superintendent of Public Instruction

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Audit Report	Finding Number	Finding and Corrective Action Status	
1032843	2022-026	<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 to ensure it performed risk assessments for subrecipients of the Special Education program.</p> <p>In April 2022, the Office’s Special Education division revised and expanded the form package that Educational Service Districts (ESDs) need to submit as part of year-end reporting. Additionally, ESDs are required to respond to a series of questions and provide applicable documentation for contracts and procurement, time and effort process and reports, documentation for professional development expenditures, and year-end expenditure reports.</p> <p>Based on the results from monitoring activities over year-end reporting, ESDs will be selected for additional monitoring and may be subject to an onsite visit if deemed necessary.</p> <p>In March 2023, the Office finalized the Fiscal Monitoring Procedures Handbook for ESDs. The following timeline has been developed for full implementation of the corrective actions:</p> <ul style="list-style-type: none"> • ESDs are required to upload documentation by February 1, 2024. • The Office will complete review of submitted documents and issue reports to ESDs by February 29, 2024. Reports will identify any required or recommended corrective actions. • The Office will issue final reports to ESDs within 60 calendar days after documentation review, by March 29, 2024. <p>The conditions noted in this finding were previously reported in finding 2021-023.</p> <p>Corrective action is expected to be complete by March 2024</p> <p>Tania May Assistant Superintendent, Special Education PO Box 47200 Olympia, WA 98504-7200 (360) 725-6075 tania.may@k12.wa.us</p>