

**State of Washington - Office of Financial Management
 Status of Audit Resolution
 December 2020**

The Office of Superintendent of Public Instruction

Agency 350

Audit Report	Finding Number	Finding and Corrective Action Status
2019 F	003	<p>Finding: The Office of the Superintendent of Public Instruction did not ensure Child Nutrition Cluster program reimbursements were made only to entities operating under a written agreement with the Office.</p> <p>Corrective Action: The Office concurs with this finding.</p> <p>The Office renews all program agreements annually in addition to processing new sponsor agreements. The Office maintains adequate internal controls to ensure program reimbursements are made only to entities operating under a written agreement with the Office. This finding resulted from an isolated incident where the sponsor switched between programs during the initial application process. As a result, a permanent agreement for the program was not collected from the sponsor.</p> <p>In response to the audit finding, the Office:</p> <ul style="list-style-type: none"> • Developed a new Child Nutrition Programs agreement to minimize confusion over the appropriate type of program agreement to be used. • Updated internal processes for review and approval of sponsor program applications. <p>As of December 2019, the contract department approved the updated agreement template and started working on implementation of the new process.</p> <p>As of February 2020, the Department:</p> <ul style="list-style-type: none"> • Started the new process with the updated Child Nutrition Programs agreement. • Consulted with the federal grantor and was informed that the known questioned costs identified by the audit are not required to be repaid. <p>Completion Date: February 2020, subject to audit follow-up</p> <p>Agency Contact: Leanne Eko Director, Child Nutrition Services PO Box 47200 Olympia, WA 98504-40970 (360) 725-0410 Leanne.eko@k12.wa.us</p>

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Audit Report	Finding Number	Finding and Corrective Action Status
2019 F	004	<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 subrecipients.</p> <p>Corrective Action: The Office concurs with this finding.</p> <p>To improve internal controls over federal suspension and debarment requirements, the Office:</p> <ul style="list-style-type: none"> • Developed a new Child Nutrition Programs agreement template to include information and attestation to suspension and debarment requirements. • Updated internal processes for review and approval of program applications. <p>As of December 2019, the contract department approved the updated agreement template. The Office is currently working on the implementation of the new process.</p> <p>As of February 2020, the Department started the new process with the updated Child Nutrition Programs agreement.</p> <p>Completion Date: February 2020, subject to audit follow-up</p> <p>Agency Contact: Leanne Eko Director, Child Nutrition Services PO Box 47200 Olympia, WA 98504-47200 (360) 725-0410 Leanne.eko@k12.wa.us</p>

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2019 F	005	<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 has taken corrective actions to strengthen internal controls over accounting for USDA donated foods. As of August 2020, the Office drafted and implemented internal policies and procedures regarding the reconciliation process for donated foods and ensuring physical inventories are reconciled with inventory records.</p> <p>By August 2021, the Office will pursue a new/updated electronic food distribution system that includes tracking and reporting capabilities to assist with the reconciliation process. The Office is currently undertaking current system review and documenting needs of the new system.</p> <p>Corrective action is expected to be complete by August 2021</p> <p>Leanne Eko Director, Child Nutrition Services PO Box 47200 Olympia, WA 98504-47200 (360) 725-0410 Leanne.eko@k12.wa.us</p>