

**Status of Resolution of Audit Findings**

December 2012

---

---

**Superintendent of Public Instruction (SPI)**

**Agency: 350**

---

---

**Audit Report:** 2011 F

**Finding Number:** 011

**Finding:** The Office of Superintendent of Public Instruction's internal controls over sub-recipient monitoring is not adequate to ensure only proper and allocable costs are charged to the Title I program.

**Resolution:** The Office does not concur with this finding. The U.S. Department of Education (DOE) concurred that Office processes met federal requirements and did not sustain the finding.

The Office has no intention of placing unnecessary burdens that are not efficient, effective, or required on districts. The Office takes the responsibility to be accountable for public funds it administers very seriously and has developed a risk-based system of monitoring districts which is efficient and effective for identifying improper use of those funds. The Office plans to continue to utilize this approach in the future.

**Agency Contact:** Jennifer Carrougher  
Superintendent of Public Instruction  
PO Box 47200  
Olympia WA 98504-7200  
(360) 725-6288  
jenifer.carrougher@k12.wa.us