

**Status of Audit Resolution**

December 2014

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**Superintendent of Public Instruction (SPI)**

**Agency: 350**

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**Audit Report:** 2013 F

**Finding Number:** 009

**Finding:** The Office of the Superintendent of Public Instruction does not have sufficient internal controls to ensure reports required by the Federal Funding Accountability and Transparency Act for the Migrant Education and Title IIA Improving Teacher Quality programs are filed.

**Resolution:** The Office concurs that some subawards were not reported through the Federal Funding Accountability and Transparency Act Subaward Reporting System. Beginning in March 2014, a review is conducted after subawards are submitted and any corrections are made before the monthly reporting due date. The review entails a spot check of subawards to ensure accurate and complete reporting. Documentation of the review is retained for audit purposes.

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**Superintendent of Public Instruction (SPI)**

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**Agency: 350**

**Audit Report:** 2013 F

**Finding Number:** 010

**Finding:** The Office of the Superintendent of Public Instruction does not have sufficient controls over, and was not compliant with, the requirements for determining subawards for each school district's share of Migrant Education funding.

**Resolution:** The Office agrees there was an error in the allocation of subawards for both regular and summer programs. The average error for each subaward was \$670 for the summer program and \$1,653 for the regular program.

Allocations of subawards were reviewed by the director of federal fiscal policy/grant management. The review entailed an analysis of allocations to ensure they are accurately calculated and comply with federal regulations.

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