
State School for the Blind (SFB)

Agency: 351**Audit Report:** 1012028**Finding Number:** 001**Finding:** The Washington State School for the Blind lacks internal controls to adequately monitor and account for its local funds.**Resolution:** In response to the finding, the School has improved internal controls over its local funds.

Adequate documentation to support disbursements from the Betterment Fund checking account is now retained. The School is minimizing the issuance of checks for cash as a last resort and only when another method is not available to meet student learning objectives. When that occurs, staff is required to fill out a request form with proper signature authorization. A pending file is created for those payments and is reconciled monthly to ensure proper documentation and reconciliation occurs. The School is now reconciling the Betterment Fund checking account monthly.

As of April 2014, all work experience time sheets are signed by a supervisor or designee. Business office personnel collect and retain all properly signed time sheets as source documentation. The time sheets are entered into the work experience master summary worksheet which is signed by the supervisor and initialed by business office personnel verifying time sheets have been reviewed prior to issuing payment.

The School now requires staff to record time in accordance with federal requirements. All employees who work 100 percent of their time on the federal program are required to sign and submit semi-annual certifications. Employees who work on multiple programs are required to complete and sign time sheets on a semi-monthly basis and submit them to their supervisors. The supervisors, who have first hand knowledge of the work performed, review and sign the semi-annual certifications and the time sheets. Monthly, estimated time charged to the grant is adjusted for actual time worked based on the employees signed time sheets.

Agency Contact: Maria Sarate
State School for the Blind
2114 E. 13th Street, MS S27
Vancouver, WA 98661
(360) 696-6321 x161
mary.sarate@wssb.wa.gov