

State of Washington
 Status of Audit Resolution
 December 2016

Superintendent of Public Instruction

Agency 350

Audit Report	Finding Number	Finding and Corrective Action Plan
2015 F	004	<p>Finding: The Office of Superintendent of Public Instruction did not have adequate internal controls over and did not comply with federal reporting requirements for the Child and Adult Care Food Program.</p> <p>Corrective Action: During the implementation of the new application and claiming system, Washington Integrated Nutrition System (WINS), there were issues with the system data query developed for the Report of the Child and Adult Care Food Program (FNS-44). The Office worked closely with the WINS contracted developer to ensure the system data queries are now complete and accurate. The FNS-44 reports have been corrected and re-submitted to the U.S. Department of Agriculture.</p> <p>In addition, the Office’s financial analyst supervisor ensures that the reports and detailed backup documentation are reconciled and properly maintained.</p> <p>Completion Date: February 2016, subject to audit follow-up</p> <p>Agency Contact: Toni Bernethy Director of Audit Management PO Box 47200 Olympia, WA 98504-7200 (360) 725-6288 Toni.Bernethy@k12.wa.us</p>

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Agency 350

Audit Report	Finding Number	Finding and Corrective Action Plan
2015 F	012	<p>Finding: The Office of Superintendent of Public Instruction did not have adequate internal controls over and did not comply with federal suspension and debarment requirements for the Grants for State Assessments and Related Activities program.</p> <p>Corrective Action: As acknowledged by the auditors in their concluding remarks, the instance noted in this finding was isolated.</p> <p>The Office generally utilizes a standard contract template that includes suspension and debarment language. However in the instance noted in the finding, the Office, based on direction from the U.S. Department of Education, entered into a required contract with the University of California Los Angeles as part of the Smarter Balanced Assessment Consortium grant agreement. The required contract lacked suspension and debarment language.</p> <p>In the future if there is a circumstance in which the Office does not use its standard contract template, the Director of Agency Financial Services will ensure that suspension and debarment language is included in the contract. If the required language is not included, evidence will be retained to confirm that the Office checked the System for Award Management to ensure vendors have not been suspended or debarred.</p> <p>Completion Date: February 2016, subject to audit follow-up</p> <p>Agency Contact: Toni Bernethy Director of Audit Management PO Box 47200 Olympia, WA 98504-7200 (360) 725-6288 Toni.Bernethy@k12.wa.us</p>

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2015 F	013	<p>Finding: The Office of Superintendent of Public Instruction did not maintain required documentation for payroll costs charged to the Grants for State Assessments and Related Activities program.</p> <p>Corrective Action: The Office strengthened internal controls to ensure that the Accounting Manager monitors the timely submission of semi-annual time and effort certifications.</p> <p>In June 2016, the Office submitted time and effort documentation to the U.S. Department of Education regarding resolution of questioned costs.</p> <p>In August 2016, the Office received a program determination letter from the Department of Education stating it will not recover the questioned costs or require any further corrective action.</p> <p>Completion Date: August 2016, subject to audit follow-up</p> <p>Agency Contact: Toni Bernethy Director of Audit Management PO Box 47200 Olympia, WA 98504-7200 (360) 725-6288 Toni.Bernethy@k12.wa.us</p>