



Seattle Public Schools The Office of Internal Audit

Internal Audit Follow-up Report Roosevelt High School

Issue Date: June 16, 2015



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Background

On June 19, 2014, the Office of Internal Audit issued an audit report for Roosevelt High School as part of an evaluation of the District's overall system of internal controls. School audits assist in determining whether key internal control and compliance functions are being performed and whether schools have clear guidance and adequate resources to perform their functions.

In accordance with the 2014-2015 *Annual Risk Assessment and Audit Plan*, we completed a follow-up review at Roosevelt High School. The purpose of a follow-up review is to assess the status of corrective actions taken in response to prior audit findings. This report focuses on findings from the June 19, 2014 audit report, which contained ten recommendations for Roosevelt High School to implement.

Roles and Responsibilities

District management is responsible for follow-up and corrective action to address audit findings. To fulfill this responsibility, the District has a process in place to track the status of audit recommendations and ensure that audit issues are resolved.

Approach and Methodology

To complete this follow-up audit we performed the following procedures:

- Reviewed the prior audit and audit report to gain an understanding of the issues.
- Interviewed school staff to gain an understanding of the corrective actions taken by the school and identify when the corrective actions were implemented.
- Analyzed available data to corroborate information obtained during staff interviews.
- Tested available documentation to determine if corrective actions have been fully implemented, are operating as intended, and address all issues raised by Internal Audit.

Results

Our initial report dated June 19, 2014, can be found on the District's website. We consider an issue resolved if management implemented our recommendations or took other appropriate action to resolve the issues. We found that Roosevelt High School implemented corrective actions sufficient to address the findings from the 2014 report, and has resolved all of the issues raised by Internal Audit.

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