



## **Seattle Public Schools The Office of Internal Audit**

---

**Internal Audit Report  
Rainier Beach High School - Use of School Facilities**

**September 1, 2015 through June 30, 2016**

Issue Date: March 14, 2017



---

## Internal Audit Report Rainier Beach High School September 1, 2015 – June 30, 2016

---

### Executive Summary

#### Background

We issued an [audit report of Rainier Beach High School](#) on December 13, 2016. The report included a finding related to the use of school facilities. Specifically, the report noted that the School did not follow District policies and procedures related to building rentals. It allowed outside groups to use its gymnasium without complying with the District's facility rental requirements. Outside events were incorrectly categorized as internal girls' basketball team events on the District's official facility usage calendar. As a result, the event was considered to be rent-free when in fact rent should have been charged to the outside groups. In lieu of paying the established rental fees to the District's Building Rentals Department, the outside groups made donations to the School's girls' basketball team. We noted instances in which the donations were deposited in to the team's ASB account, however additional analysis was deemed necessary to determine if it contains all donations that were received by the School.

#### Audit Objectives

The purpose of this audit was to determine if all donations received by Rainier Beach High School in exchange for the use of the school's facilities were properly deposited into a District account.

#### Roles and Responsibilities

The audit of Rainier Beach High School was completed as part of the *Annual Risk Assessment and Audit Plan* approved by the Audit and Finance Committee on October 6, 2015. District Management has the primary responsibility to establish, implement, and monitor internal controls. Internal Audit's function is to assess and test those controls in order to provide reasonable assurance that the controls are adequate and operating effectively. We conducted the audit using due professional care, and we believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

#### Scope of the Audit

September 1, 2015 through June 30, 2016

#### Audit Approach and Methodology

To achieve the audit objective, we performed the following procedures:

- Interviewed school staff responsible for the building rental and cash receipting functions at the school.
- Contacted outside organizations to determine the dates they used the school's facilities and to corroborate our understanding of the transactions.



---

**Internal Audit Report  
Rainier Beach High School  
September 1, 2015 – June 30, 2016**

---

- Researched District records and public webpages to determine event schedules for outside organizations using the school's facilities.
- Analyzed available data to corroborate the information obtained.
- Examined accounting records and tested supporting documentation.

## **Conclusion**

Based on the results of the audit procedures performed, there is no evidence that the school received any donations that were not deposited into the school's ASB Fund. We cannot determine the exact dates that the school's facilities were used by outside organizations; however, we did determine that all known instances have been properly deposited. We also confirmed that the initial finding noted in our [audit report dated December 13, 2016](#) is accurate, and we recommend that the District implement the corrective actions recommended in that report.

We extend our appreciation to the staff at Rainier Beach High School for their assistance and cooperation during the course of the audit.

*Andrew Medina*

Andrew Medina, CPA, CFE  
Director, Office of Internal Audit