Seattle Public Schools
The Office of Internal Audit

Annual Risk Assessment and Audit Plan
September 1, 2019 through August 31, 2020

Issue Date: September 3, 2019
Executive Summary

In accordance with Board Policy, the Office of Internal Audit conducts performance audits to support and promote integrity, openness, and transparency with respect to internal financial controls of all funds and compliance of the District. The Annual Risk Assessment and Audit Plan prioritizes the areas being considered for audit by evaluating the following risk factors associated with each area:

- The financial impact and materiality of the audit area.
- The perceived quality of internal controls and the likelihood of errors.
- The frequency of audits and reviews conducted by internal audit or other external agencies, and the time passed since the area was last audited.
- The results of prior internal and external audits and reviews.
- The complexity of the audit area.
- Turnover of key personnel and stability in management.
- Degree of regulatory requirements and recent changes to compliance requirements.
- Changes to District priorities and alignment with District initiatives.
- Requests and input received from the School Board, District management, and external organizations.

In addition to the above risk factors, we evaluate the timing implications of each area being considered for an audit. If an area is being audited or investigated, or if it is in the process of implementing significant changes to its operations, either in response to prior concerns or as part of an internal restructuring, we will adjust the timing of that area to ensure an effective audit. The audit plan is also designed to be flexible. On occasion, unforeseen circumstances may prevent the completion of an audit area and it will be replaced by another audit priority. An audit area may experience significant turnover or operational changes that make an internal audit unrealistic at that time. The State Auditor’s Office or other external entity may choose to audit an area before we complete our audit. It is also possible that an audit area may be under an internal or external investigation. To avoid a duplication of efforts, the selected area will be replaced by another audit priority.

As the year progresses, new risks or priorities may be identified as the result of having a new superintendent, organizational structure, strategic plan, and a minimum of four new Board Directors. The Office of Internal Audit will work collaboratively with the Board, superintendent, and senior management team to continually identify ways to add value and improve District operations by providing insight and objective assurance related to the District’s internal controls, processes, organizational goals and strategic objectives. As a result, changes to the annual internal audit plan may be recommended, which can be approved by the Audit & Finance Committee at any time if necessary.

The audit universe represents the potential range of all audit activities, and has been continually developed over the years. As certain areas become obsolete (such as kindergarten tuition, and S-275 staff mix reporting), they are removed from the audit universe. Any new areas identified during the year (such as Right Now Needs Funds and sick leave for hourly employees) are added to the audit universe and evaluated with the same risk factors as all other audit areas.
There are four significant risk factors impacting the District’s operations that were considered in preparation of the audit plan. These items are common among school districts throughout the country and are not necessarily specific to Seattle Public Schools.

**Significant Risk Factors Affecting the District:**

- **Decentralized Environment**

  The District is organized in such a way that schools must balance a degree of building-level autonomy with the requirement to comply with many centralized policies and procedures. This can create challenges for employees as they implement decisions aimed to accommodate the specific needs of their buildings. Many employees are also primarily located at schools, but report to a supervisor in a central department. For example, a school custodian does not report to the school’s principal, but rather reports to a centrally located supervisor within Custodial Services. Another example is the centralized accounts payable department that processes disbursements for school staff even though they do not have first-hand knowledge of the transaction. This type of environment increases the risk that employees will not follow proper procedures because they believe that they are not being closely monitored. There is also the risk that central office staff will not effectively communicate key policies and procedures to outlying sites and schools, or provide them with the necessary resources and guidance they need to perform the control activity properly.

- **Leadership Turnover**

  The superintendent has been with the District for one year and has made some organizational changes to some leadership positions. In addition, there has also been turnover within the superintendent’s cabinet team and other key management positions. The following positions are new or experienced recent leadership changes:

  - Deputy Superintendent
  - General Counsel
  - Chief Academic Officer
  - Chief Information Officer
  - Chief Operations Officer
  - Chief of Schools
  - Chief Strategy and Partnerships Officer
  - Chief of Student Supports
  - Executive Director of African American Male Achievement
  - Executive Director of Athletics
  - Executive Director of Curriculum, Assessment, and Instruction
  - Executive Director of Employee & Labor Relations
  - Executive Director of Operations
  - Director of Facilities Operations
  - Director of Logistics
Changes to leadership can increase the risk that internal controls are not clearly established or assigned clear ownership. This environment is further complicated by the fact that formalized written procedures may not exist for all the positions’ functions. This increases the risk that institutional knowledge held by previous leaders will leave the District.

- **Budget Constraints**

  The District continues to face significant budget constraints and is predicting significant budget gaps to continue in the coming years. The District also receives repeated requests to allocate more money to classrooms, rather than central support functions, which can lead to situations involving inadequate internal controls or monitoring of key functions. The need to cut positions can create situations where employees must take on increased workloads, which may decrease productivity and quality of work, and increase the risk that key control activities will not be performed adequately. This demonstrates a greater need for an independent and objective internal audit function to evaluate the District’s internal controls and provide assurance to its stakeholders. However, this year’s budget cuts include the elimination of one senior internal auditor position, resulting in a 25% decrease in FTE for the department.

- **Segregation of Duties**

  School districts are often faced with inadequate segregation of duties due to continuous budget constraints. As a result, one employee may have access to more than one critical function, which can lead to significant breakdowns in controls and potential theft, loss, or abuse. This can be particularly true in schools, where one employee is often responsible for receiving, disbursing, and reconciling funds. A lack of segregation of duties increases the need for an internal audit function that can identify critical incompatible duties and can recommend alternative controls when ideal segregation of duties is not possible.
To develop an audit plan for the 2019-2020 fiscal year, we performed the following procedures:

- Reviewed prior years’ annual risk assessment and audit plans to ensure a solid understanding of the risks and audit universe to be used as a starting point for the current year. Any new information obtained during the following steps was used to update the audit universe and reevaluate the risks associated with the areas being considered for an internal audit.

- Gathered information throughout the year from sources such as District training events, regular School Board meetings, School Board Committee meetings, oversight work sessions, work sessions, media reports, and discussions with District Directors, staff, and parents. Any new information gathered that would impact our assessment of audit needs was monitored and evaluated along with existing information.

- Evaluated the results of the audits that we conducted during the past school year, along with the results of any audits completed by external agencies. A risk-based assessment was performed to determine whether a follow-up audit was necessary.

- Solicited feedback from Board Directors, District Leadership, and department managers on their assessment of risks and ideas for internal audits. This feedback provided valuable information regarding the District’s priorities and challenges and was used to help assess risks and determine which audits to incorporate into this year’s audit plan.

- Requested input from internal audit functions of large public school districts across the nation through the Council of the Great City Schools on audits that were conducted and deemed valuable by their respective districts. We reviewed the information to determine its applicability to Seattle Public Schools and the feedback was evaluated along with other risks to determine if it should be included in the annual audit plan.

- Determined the Office of Internal Audit’s available resources by calculating the number of work days in the year, and subtracting out anticipated Ethics Officer duties, administrative time, professional development and training, and leave time for vacations, sick days, and holidays.

- Reviewed available financial data to assess the financial impact of the areas being considered for audit.

- Used the information obtained in the above procedures to evaluate each area against a variety of risk factors including materiality, likelihood of errors, frequency of audits, prior audit issues, complexity, turnover, and timing.

- Compared the Office of Internal Audit’s available resources to audit needs and created audit plans for non-capital and capital audits. The non-capital audit plan is included in Appendix A. The capital audit plan and supporting information are included in Appendix B.
This audit plan is based on information available at the beginning of the fiscal year. The actual hours necessary to complete each item will be determined after the audit begins and we gain a better understanding of the audit area. We will update the Audit & Finance Committee if significant concerns are discovered, or if other obstacles are encountered, that would delay the completion of an audit.

Total hours available for audit engagements after accounting for leave time, administrative duties, non-audit projects, Ethics Officer responsibilities, training, supervision of staff, and the loss of one senior internal auditor position equals 1,925 hours.

The primary audits planned for the 2019-2020 school year include:

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<thead>
<tr>
<th>Primary Audit and Project Priorities</th>
<th>Estimated Hours to Complete</th>
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</thead>
<tbody>
<tr>
<td>Special Requests and Miscellaneous Projects Contingency (10%)</td>
<td>192</td>
</tr>
<tr>
<td>Planning and Development of School Audits</td>
<td>33</td>
</tr>
<tr>
<td>School Audits (3 schools at 120 hours per school)</td>
<td>360</td>
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<tr>
<td>Contract Audit Program Development</td>
<td>50</td>
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<tr>
<td>Contract Audits (3 contracts at 150 hours each)</td>
<td>450</td>
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<tr>
<td>Stipends (Carryover Audit – Already Initiated)</td>
<td>250</td>
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<tr>
<td>Facility Usage / Building Rentals</td>
<td>300</td>
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<tr>
<td>Follow-up Audits Related to Proper Segregation of Duties</td>
<td>100</td>
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<tr>
<td>Employee Owned Businesses</td>
<td>120</td>
</tr>
<tr>
<td>Summer School Payroll Administration</td>
<td>250</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,105</strong></td>
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</tbody>
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<table>
<thead>
<tr>
<th>Carryover Hours</th>
<th>Hours</th>
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</thead>
<tbody>
<tr>
<td>Hours Available</td>
<td>1,925</td>
</tr>
<tr>
<td>Hours Committed</td>
<td>2,105</td>
</tr>
<tr>
<td>Carryover Hours</td>
<td>(180)</td>
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</tbody>
</table>
The following are secondary audit priorities that could be included in this year’s plan if the above primary audit priorities are completed early or must be postponed for any reason:

<table>
<thead>
<tr>
<th>Secondary Audit Priorities</th>
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<tbody>
<tr>
<td>Payroll - Ghost Employees</td>
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<tr>
<td>Travel Expenses</td>
</tr>
<tr>
<td>P-Cards</td>
</tr>
<tr>
<td>Race &amp; Equity Focused Audits</td>
</tr>
</tbody>
</table>

The annual internal audit plan is designed to be flexible. The primary audit priorities represent the high-risk areas facing the District, but they also represent more work than the available resources are capable of completing in a single year. The annual plan is not a commitment to complete all primary audit priorities, but rather is a commitment to focus on the primary audit priorities first. Since the Audit & Finance Committee approves the annual plan, it is necessary for the plan to include enough audits for the Office of Internal Audit to remain productive throughout the year. In the event one of the primary audit priorities cannot be completed for whatever reason, the plan includes an adequate number of secondary audit priorities to prevent the Office of Internal Audit from having to return to the Audit & Finance Committee mid-year to get approval to conduct an additional audit. The Audit & Finance Committee will be updated if a secondary audit priority is selected to replace a primary audit priority.

On occasion, unforeseen circumstances may prevent the completion of one or more primary audit priorities. An audit area may experience significant turnover or operational changes that make an internal audit unrealistic at that time. It is also possible that the State Auditor’s Office or other external entity may choose to audit one of the primary audit priorities before we complete our audit, or that an audit area may be under an internal or external investigation. Rather than duplicate the efforts of another District function or external entity, that area will be replaced by one of the secondary audit priorities.

The annual internal audit plan can also adapt to unexpected, changing, or newly identified risks. As the District implements the new strategic plan and welcomes new Board Directors, new risks and audit priorities may emerge. The Audit and Finance Committee can approve changes to the annual internal audit plan during the year.

In addition to the audits identified above, the Office of Internal Audit will also align its work with the District’s new strategic plan and racial equity advancement efforts. This will be accomplished by introducing a Racial Equity Advancement Tool into future internal audits. The Tool was developed by the Office of Internal Audit to ensure that the internal auditors are aware of any race and equity issues associated with the area being audited. This increased awareness may allow the Office of Internal Audit to highlight instances of inequity and provide insights in support of the District’s Strategic Plan and Racial Equity Advancement efforts.
Primary Audit Priorities

The following narrative provides background information on each of the primary audit areas. During the planning phase of each audit engagement we will conduct an engagement-level risk assessment to determine the objective(s) and scope of the audit.

Special Requests and Miscellaneous Projects Contingency (10%)
This contingency is used to accommodate the hours spent responding to red flags and other requests for internal audit services before an official change to the audit plan is approved by the Audit & Finance Committee. The contingency can also be used to accommodate time spent on miscellaneous projects and research. Request for services may come from Board Directors, District management, or an external entity. Requests may include verifying data, researching compliance requirements, and benchmarking information with other organizations, or the requests may involve assessing the risk associated with concerns to determine if a formal internal audit is necessary. The Audit & Finance Committee will be notified of any material items and will approve any changes to the internal audit plan.

School Audits
The District began implementing an automated point-of-sale system (SchoolPay) during the 2017-2018 school year, which is now in place at all District schools. Prior to the implementation of SchoolPay, 100% of the schools audited by the Office of Internal Audit received a finding related to cash handling and receipting. The Office of Internal Audit has not reviewed cash handling and receipting at schools since the implementation of SchoolPay, in order to give the District time to work out any issues with the new system. Now that SchoolPay has been in place for two years, we will once again evaluate cash handling and receipting controls at District schools to determine if the SchoolPay system has been effective in helping schools account for District funds. The specific schools to be audited are not identified in advance because we begin each school audit with a surprise cash count.

The primary focus of this year’s school audits will be on financial internal controls related to cash handling and receipting. Over $9 million is transacted by schools each year and these audits will help to ensure the District has adequate accountability of these funds. In addition to cash handling and receipting, the school audits will also include procedures related to the following topics:

- Overnight Field Trips
  Are overnight field trips properly approved in advance, and supervised by an adequate number of qualified chaperones?

- PTSA, Booster Club, and ASB Fundraising
  Are fundraising efforts properly categorized as ASB funds when required by state law and District procedures?

- Crowdsourcing Fundraisers
  Does the school prohibit any District-sponsored crowdsourcing fundraisers, such as GoFundMe, SnapRaise, and Kickstarter in accordance with District Policy?
• Leave Time Approval
   Does the school have adequate procedures in place to ensure the timely and accurate
   recording of employee absences?

• Nutrition Standards
   Does the school have adequate controls in place to ensure that foods sold to students
during the official school day meet the District’s nutrition standards? This item will focus on
food and beverages sold outside of the District’s Nutrition Services Department.

Contract Audits
The District has received multiple audit findings related to procurement over the years indicating
District schools and departments may not be following the District’s procurement policies and
procedures. Contract audits are a new approach to address the District’s procurement challenges
that will also enable us to address contract monitoring concerns. The contract audits will include
procedures to determine whether the District contracts followed the appropriate procurement
method, received the appropriate levels of approval, included a detailed scope of work description,
and contained evidence that adequate services were received in exchange for the funds expended. We will develop a standardized audit program that can be used for audits of individual
contracts. Available data will be analyzed and District management will be interviewed to identify
high-risk contracts for auditing. Contract audits are recommended by other school district internal
audit functions from the Council of the Greater City Schools.

Stipends – (Carryover Audit)
The District pays a variety of stipends for items such as activity advisors, coaches, and classroom
overages. The audit will determine if stipends are properly authorized and calculated, how much
the District spends on stipends, and whether there are adequate controls to ensure that stipend
payments stop once they expire. This audit was requested by the Payroll Department and has
already been initiated.

Facility Usage / Building Rentals
The District’s Building Rental Department shared concerns regarding the use of school facilities
and whether events are properly categorized as either official District events or external
organization events. If external events are miscategorized as District events, there is a potential
loss of rent revenue to the District. Even if the external events qualify to be rent free under District
policy, there is still the risk of unnecessary costs to the District if the external organizations do not
properly reimburse the District for items such as HVAC fees and custodial charges. In addition,
miscategorized events could subject the District to additional legal liability if accidents or injuries
occur. This audit will determine if the District’s policies and procedures related to building rentals
are adequate to ensure that schools have the guidance necessary to properly account for their
facility usage. The audit will quantify the lost revenue and additional costs to the District for any
miscategorized items identified. An additional fraud risk exists with this area if schools or
employees are accepting cash or other items of value in exchange for treating an external event
as an internal event. Such instances are difficult to detect but this audit will assess this risk and
highlight any such instances noted during the audit.
Follow-up Audits Related to Proper Segregation of Duties

Over the years the Office of Internal Audit has issued several audit findings related to improper segregation of duties. Specifically, audits of Human Resources dated September 11, 2012, and December 13, 2016, noted that too many employees had access to the information necessary to change an employee’s rate of pay. The Procurement Audit Report dated June 21, 2016, noted that multiple employees had access to both the procurement and receiving functions in the SAP system. The same report also noted that Accounts Payable employees had the ability to both create a vendor in the system and to process payments to vendors. The Disbursements Audit Report dated June 13, 2017, noted that Accounts Payable employees could create a contract in the system and authorize payments to the contractors. Each of these incompatible functions raises the risk of unauthorized or fraudulent transactions. District management has informed the Audit & Finance Committee that corrective actions have been implemented for each of these items, and this audit will determine if management’s corrective actions are sufficient to address the risks identified in the initial audits.

Employee-owned Businesses

District employees are free to seek outside employment opportunities with no requirement that they disclose their outside employment in advance. This may result in the District unknowingly doing business with an employee-owned business, which increases the risk of inappropriate transactions. District employees cannot receive outside compensation for doing something that is part of their normal job responsibilities. District employees are also prohibited from using District resources to benefit their outside employment opportunities, and they may not participate in any District actions involving their outside employment. This audit will involve data analysis to identify employee-owned businesses that are also District vendors, and it will conduct procedures to ensure that adequate monitoring is provided over such vendors. This audit is intended to address fraud and ethical risks associated with employee-owned businesses, and to ensure that District employees are operating with integrity.

Summer School Payroll Administration

The District operates a variety of summer school programs. There is a risk that these programs are not adequately monitored to ensure that all payroll transactions are accurate. Specifically, there is a risk that summer school work assignments and pay rates are not properly approved, that the hours worked are not adequately monitored, and that summer school employees are compensated for hours that are already within their normal contracted hours. This audit will be designed to address these risks.
Appendix B - Capital Risk Assessment and Audit Plan

BACKGROUND

The Office of Internal Audit conducts “performance audits to support and promote integrity, openness, and transparency with respect to internal financial controls of all funds and compliance of the District.” Capital related performance audits are designed to assist the school board with its oversight of management by:

- Examining the effectiveness and efficiency of capital operations.
- Reviewing construction activity, with a focus on high-risk aspects.
- Identifying cost avoidance opportunities.
- Determining whether controls exist and are operating.
- Assessing whether the District is operating in accordance with applicable laws, regulations, contract provisions, grant agreements, or internal policies and procedures.
- Providing value-added recommendations that reduce risks, strengthen internal controls, and optimize operations.

An audit plan typically begins with the creation of an audit universe. An audit universe is simply all things that have the potential to be audited. The audit universe for the capital function consists of all auditable programs, activity, processes, procedures, and transactions that are part of capital operations. From the audit universe, a comprehensive, collaborative District-wide risk assessment that focuses on risk and performance is completed. Topics deemed high risk are taken from the audit universe and scheduled for review, resulting in a work plan.

The audit plan for the non-capital areas of the District can be found in Appendix A. This work plan was developed for the District’s capital functions and includes performance audits of general and construction related subject matter.
AUrIT UNIVERSE – CAPITAL FUNCTIONS

The audit universe for capital functions includes the following areas:

- Capital Projects Planning
- Construction Management
- Capital Finance
- Small Works
- Furnishings, Fixtures, Equipment, and Relocation
- Document Control
- Asset Management
- Capital Facilities Communication
- Fund Accounting
- Capital Programs
  - BTA – Buildings, Technology and Academics
  - BEX – Building Excellence
  - CEP - Capital Eligible Projects
AUDIT PLAN DEVELOPMENT

A risk assessment relies on information about conditions or exposure at a point in time. Changes in environmental factors or actions by management may adversely impact these risks in ways that this audit plan could not anticipate. Therefore, we designed the plan to be flexible and to adapt to unexpected, changing, or newly identified risks. Unforeseen audits or projects may be performed, including requests from management.

This audit plan considers public, financial, and legal factors and leverages knowledge acquired from previous engagements. Planning is also coordinated with the State Auditor to avoid duplicating work.

Audit projects not expected to be performed in fiscal year 2020 are planned for 2021. Audits associated with construction projects may require the consideration of unique factors, such as the following:

1. The phase of projects
2. The size, duration, and complexity of projects
3. The bidding environment
4. Project delivery methods
5. Type of project oversight
6. Change orders
7. Known cost or schedule overruns
8. Changing statutes
9. Concerns expressed by stakeholders
10. Other risks exposed as projects progress
CAPITAL AUDIT PLAN

Fiscal Year 2020

Alternative Process for Mechanical and Electrical Subcontractors

Follow up on Unresolved Audit Findings and Outstanding Recommendations

Revisions to Capital Related Statutes

Special projects or audit(s) based on continuous capital risk assessment

Fiscal Year 2021

Contractor Accountability

Change Order Use

Contractor Compliance with Apprenticeship and Prevailing Wage Requirements

Special projects or audit(s) based on continuous capital risk assessment
The following information provides a general description of the capital audits currently scheduled for fiscal years 2020 and 2021. The scope and timing of the audits may change as the District’s risk profile changes, and objectives will be refined at the time of audit.

**Alternative Process for Mechanical and Electrical Subcontractors**

Since 2010, public bodies in Washington State have been allowed to extend the benefits of using GCCM down to the subcontracting level. The legislature has established an alternative early selection process for mechanical and electrical subcontractors on GCCM projects. To use the alternative process, the public body and the GCCM must establish that it is in the best interest of the public and must meet other criteria during and after the selection process. This audit will determine whether the District is appropriately following requirements and whether its procedures are meeting the intent of the statute.

**Follow up on Unresolved Audit Findings and Outstanding Recommendations**

Internal Audit’s goal is to add value and improve District operations overall. Audit findings are helpful only if they are resolved; recommendations are meaningful if they are implemented. This audit is based on an assessment of the District’s response, including corrective actions, to prior capital audits. The audit will follow up on previous findings and outstanding recommendations that present risk for the District.

**Revisions to Capital Related Statutes**

This represents an ongoing effort by Internal Audit to ensure the District’s timely compliance with new laws and revisions to existing statutes. This project will examine the most recent legislation impacting the capital function and assess the status of the District’s compliance.

**Contractor Accountability**

The provisions of a contract allocate the risk between the owner and the contractor and serves as a guide for both parties in making decisions and managing disagreements. This audit will determine whether the District protects the public’s interest by enforcing contract terms, holding contractors accountable for their obligations, evaluating contractor performance on a consistent basis, and using the results of performance evaluations in future decisions. Some aspects of this audit may extend to subcontractor responsibilities.

**Change Order Use**

This audit will review the District’s change management process, procedures, and policies. It will examine whether change orders are warranted, authorized, and properly approved and whether the District has measures in place to control changes in project design or scope, especially when those changes increase costs. The audit may also include an evaluation of change order pricing.
Contractor Compliance with Apprenticeship and Prevailing Wage Requirements

The State of Washington requires minimum levels of apprenticeship participation for public works projects. To meet bidder responsibility criteria for public works projects with apprenticeship utilization requirements, bidders must have complied with apprenticeship standards. Goals and incentives should be included in contracts, and once contracts are awarded, the District should monitor and report contractor and subcontractor apprenticeship hours. The purpose of this audit is to evaluate the District’s internal controls over apprenticeship utilization and prevailing wage laws.
Appendix C - Staff Biographies

Andrew Medina, CPA, CFE, LPEC – Director of the Office of Internal Audit & Ethics Officer
Andrew is a Certified Public Accountant (CPA), a Certified Fraud Examiner (CFE), and a Leading Professional in Ethics & Compliance (LPEC), with over 26 years of audit experience. He joined Seattle Public Schools in August of 2011, after serving as a Senior Auditor for the Port of Seattle. Prior to joining the Port, Andrew was an internal auditor for the Clark County School District in Las Vegas, Nevada. He spent five years managing and conducting financial, operational, and compliance audits of the nation’s fifth largest school district. As a Certified Fraud Examiner, Andrew was the department's fraud specialist, responsible for conducting the majority of the District's fraud investigations, as well as providing training to management and staff on fraud awareness and prevention. His fraud case study based on actual elementary school events was published in Internal Auditor magazine in February 2009. Prior to joining the Clark County School District, Andrew was a senior auditor with the State of Nevada Gaming Control Board. For 10 years Andrew helped regulate the casino industry by managing and conducting compliance, money laundering, and financial audits of Nevada’s largest casinos.

Kimberly Fry, CPA, CGMA, CCA – Capital Audit Program Manager
Kim is a Certified Public Accountant (CPA), a Chartered Global Management Accountant (CGMA), and a Certified Construction Auditor (CCA) with more than 22 years of experience in Washington state, local, and tribal governments. She joined Seattle Public Schools in 2012 after working as an internal auditor for the Puyallup Tribe of Indians. At the tribe she was the primary government auditor, conducting operational and compliance audits of the tribe and its gaming enterprises. Previously Kim worked with the Washington State Auditor’s Office where she performed financial statement, legal compliance, and federal Single audits of local government entities before transitioning to SAO’s Performance Audit Team following voter approval of Initiative 900. Kim also served as a surety analyst with the Department of Labor and Industries where she assisted the department in certifying and overseeing self-insured employers. Kim previously served as a Special Review Committee member for the Government Finance Officers Association’s (GFOA) Certificate of Achievement for Excellence in Financial Reporting program.

Elisa Kim, CFE – Senior Internal Auditor
Elisa is a Certified Fraud Examiner (CFE) and has over seven years of experience in auditing governmental entities. She joined Seattle Public Schools in October of 2016, after working as an Assistant Audit Manager at the Washington State Auditor’s Office. In this role, she was responsible for overseeing staff, establishing and monitoring audit budgets, identifying and approving audit risks, and ensuring work was performed in accordance with Generally Accepted Governmental Auditing Standards. Prior to becoming an Assistant Audit Manager, Elisa worked as an Assistant State Auditor where she performed risk-based financial statement, accountability, and federal grant compliance audits of local governmental entities throughout King County, Tri-Cities, and Walla Walla.