



Seattle Public Schools



Photos by Susie Fitzhugh

Annual Internal Audit and Ethics Report

November 20, 2019

Internal Audit Annual Report

School Board Procedure 6550BP - Internal Audit

- Requires an annual report to the School Board within 90 days of the school year calendar end.
 - Audits Completed
 - Major Findings
 - Corrective Actions
 - Significant Findings Not Addressed By Management

Audits and Projects Completed

2018 – 2019

- Thornton Creek Elementary School
- Seattle World School
- Special Education – Writeback Process
- Accounting and Record Keeping for Fiber Sharing Projects
- Three Board Director Projects
- Internal Audit Benchmarking Data
- Racial Equity Advancement Internal Audit Consideration Tool

Major Audit Findings

- Thornton Creek Elementary School
 - School Support Organizations
 - Cash Handling and Receipting
 - Fundraisers
 - Classroom Fees
 - Classroom Assistants
 - Parent Group Bookkeeping
 - Field Trips
 - Gift Cards

Major Audit Findings

- Seattle World School
 - Graduation Waivers
 - Field Trips
 - Fundraisers
 - Summer School Program
- Special Education – Writeback Process
 - Timeliness of the Data Extract File
 - Sustainability of the Writeback Process

Major Audit Findings

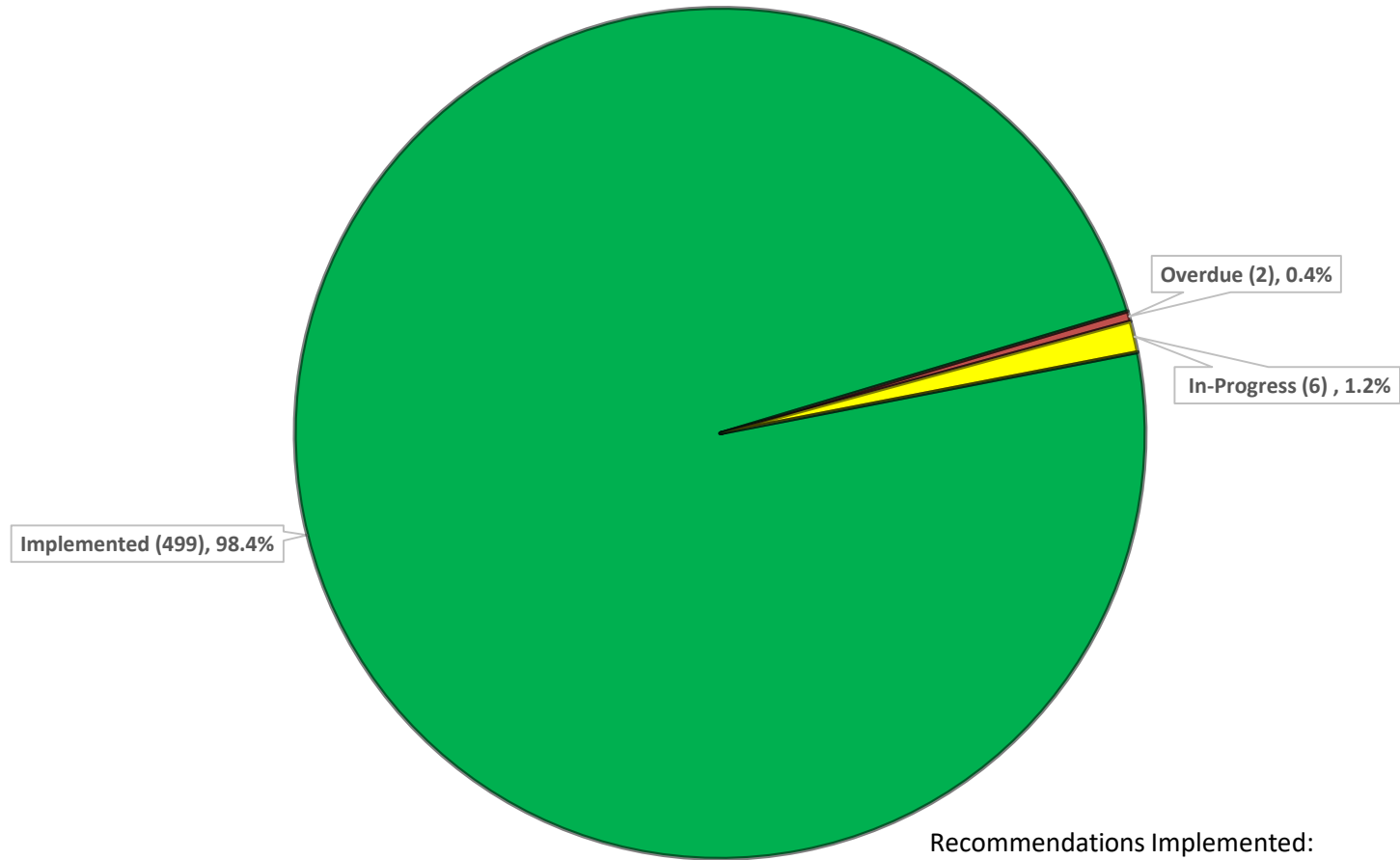
- Accounting and Record Keeping for Fiber Sharing Projects
 - Overarching Finding - Record Keeping for Fiber Projects
 - Purchasing Procedures and Cost Estimates for Fiber Projects
 - Accountability for Fiber Credits
 - Process for Managing Fiber Credits
 - Verification of Annual Maintenance Costs
 - Review and Approval of Fiber Interagency Agreement

Corrective Action Plans

- District Management Function
- Audit Response Manager
- Approved Corrective Action Plans
- Quarterly Updates to the A&F Committee
- Follow-up Audits

Status of Recommendations

June 2012 – September 2019



Recommendations Implemented:	499
Recommendations Overdue:	2
Recommendations In-Progress:	6
Total Recommendations:	507

Significant Findings Not Addressed by Management

- Bargaining Items

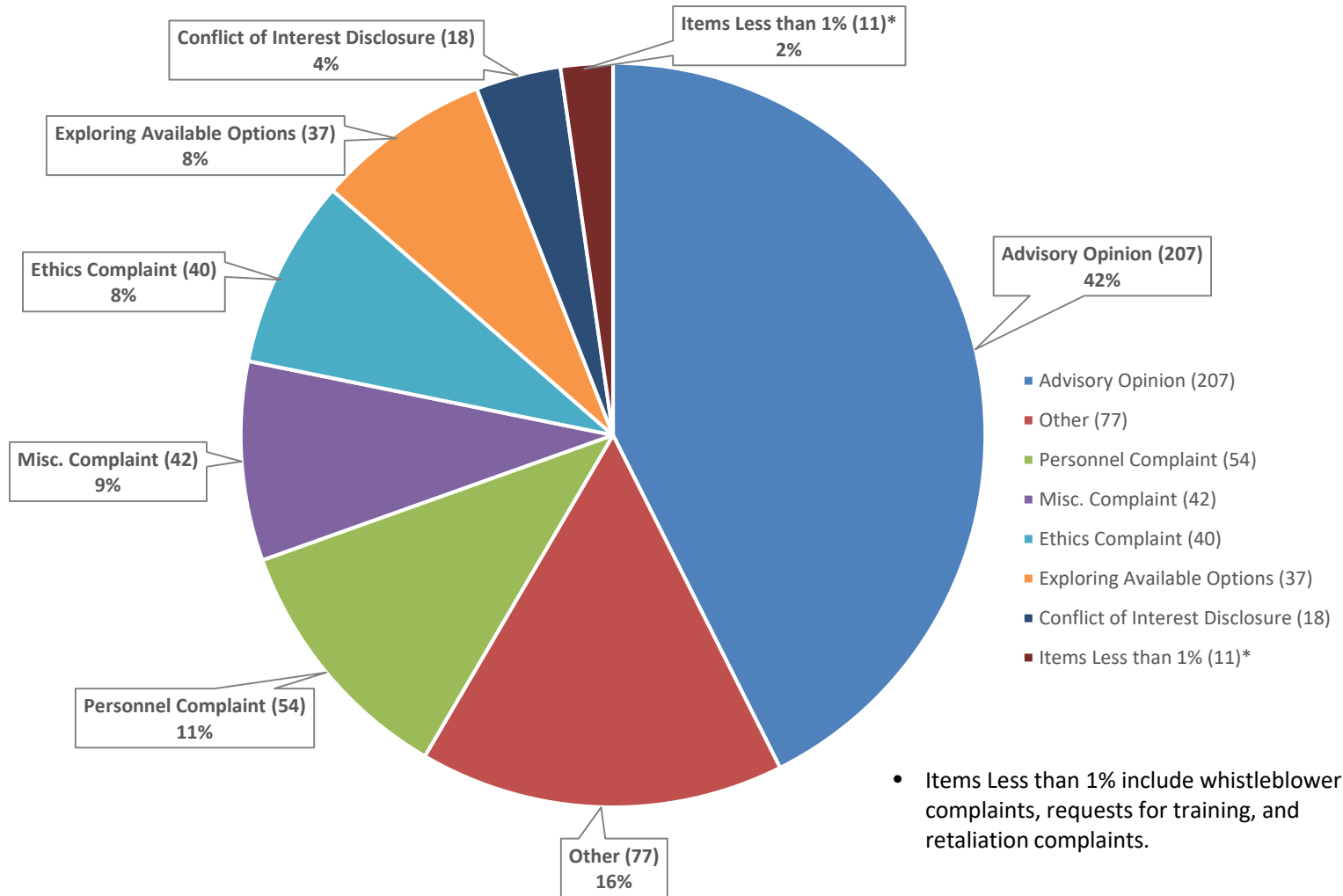
Annual Ethics Report

School Board Policy 5251 - Ethics

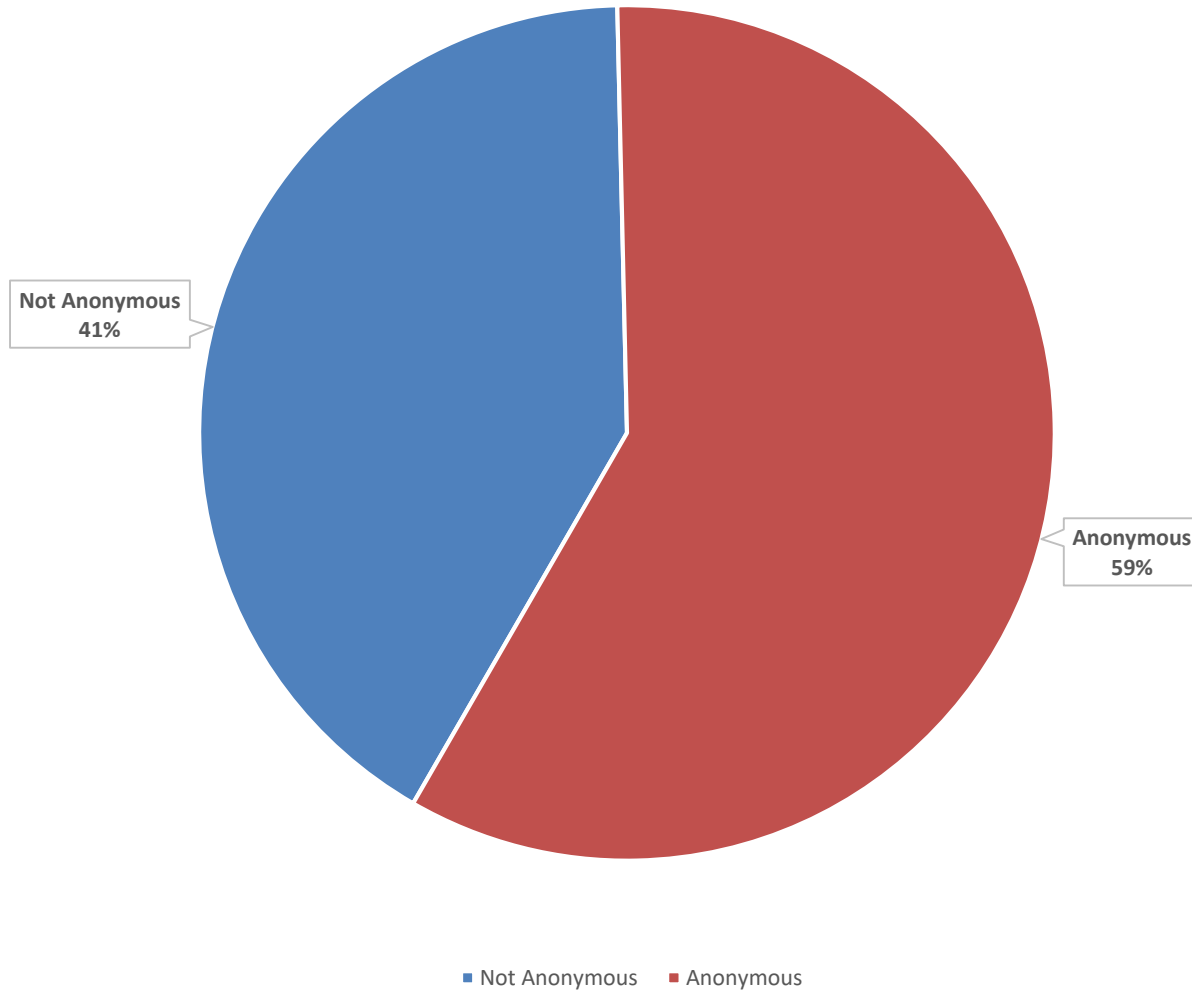
- Requires an annual report to the School Board within 90 days of fiscal year end.
 - Number and Type of Contacts Received
 - Percentage of Contacts Submitted Anonymously
 - Status of Ethics Training Program

Types of Contacts Received

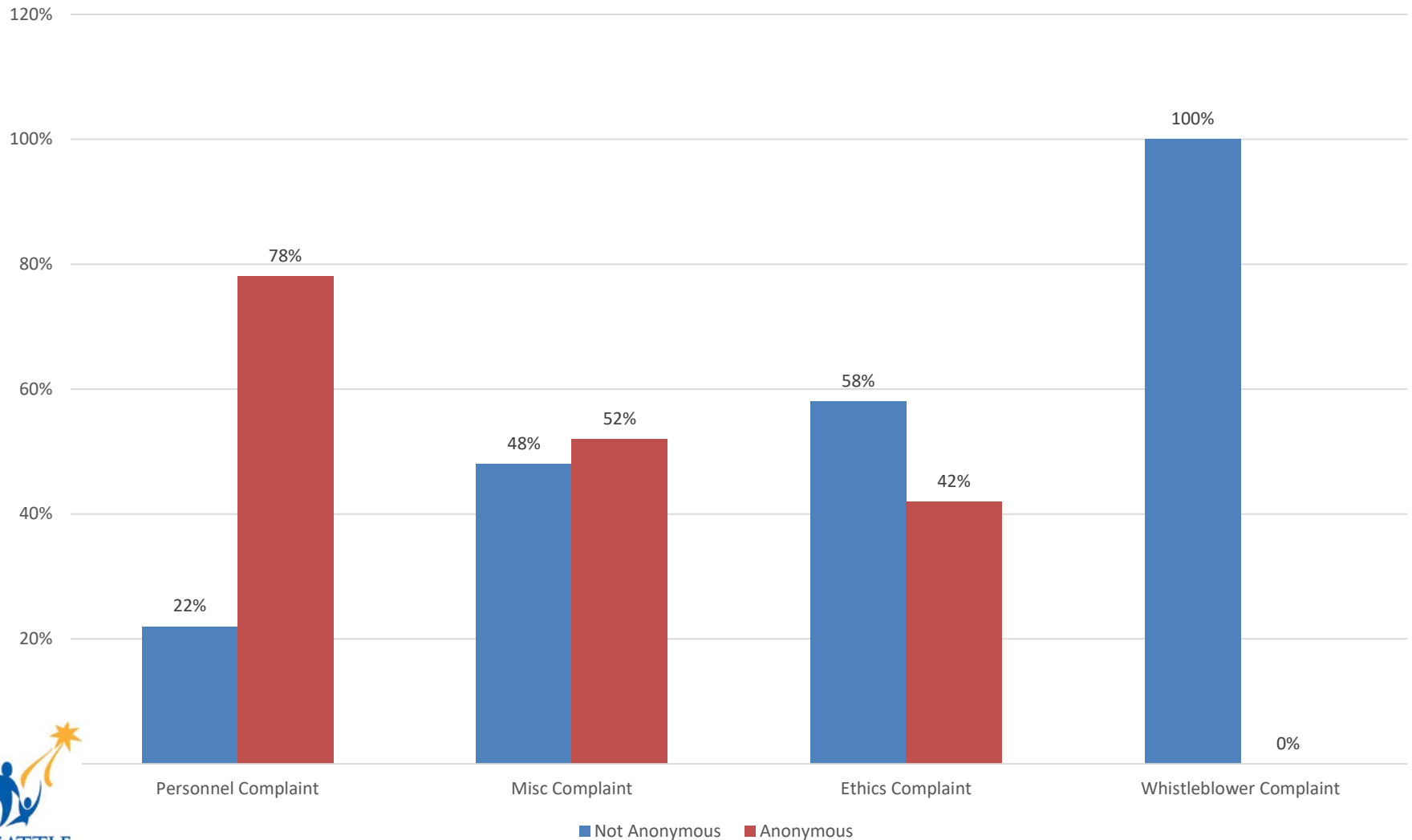
July 2014 – August 2019



Anonymous Complaints



Anonymous Complaints



Ethics Training

- No Changes Since Last Year
 - New Employee Orientation
 - Safe Schools
 - Requests for Training
 - FAQ
 - Online Reporting
 - Media Operations Center

Discussion and Questions

- The A&F Committee has approved next year's [audit plan](#) (The plan can change and new risks can be brought forward at anytime)
- Individual audit reports are available on the [Office of Internal Audit's webpage](#)
- Questions/Comments