Racial Equity Advancement
Internal Audit Tool

The purpose of the racial equity tool for Internal audit is to help assess whether departments are successfully working to achieve the District's racial equity goals as identified in Board Policy 0030 – Ensuring Educational and Racial Equity, Board Policy 0040 – Anti-Racism Policy, and the District's Strategic Plan in the context of their functions, processes and outcomes, AND to identify areas in our audits where our findings and recommendations might have an impact on racial equity.

The tool will be used to guide auditors in considering racial equity implications during the audit planning and field work stages of their work. In addition, after field work is completed, auditors are responsible for updating the form to document auditor recommendations in the report that address racial equity and social justice issues. The tool will be used in all internal audits, unless approved by the Director of Internal Audit, but it does not automatically ensure that racial equity procedures will be included in the scope of every audit. The tool is designed to help auditors assess what racial equity procedures, if any, should be incorporated into the audit.

Finally, a critical component of the tool is an analysis of departmental data collection (research and evaluation) for the purposes of achieving racial equity. The Tool asks the auditors to assess the following: Is data collection done with a racial equity lens? Are samples representative of student/family and staff populations? Is data collected for the purpose of discovering or eliminating known racial disparities? Is data transparently available to staff, the Board and the public (within legal bounds)?

Instructions

The Auditor-in-Charge (AIC) should complete this workpaper for all audits and nonaudit projects, unless the Director of Internal Audit decides that it is not necessary. For such projects, please document the Director's decision not to complete this work paper.

This workpaper is intended to guide auditors in considering Racial Equity implications during audit planning and fieldwork.

Sections 1-3 should be completed by the AIC during the audit planning phase. Section 4 should be completed after the field work phase. The Director of Internal Audit will review and approve the form after Sections 1-3 are completed, and again after Section 4 is completed.

The Director of Internal Audit may also decide to share this Tool with the Department of Racial Equity Advancement (DREA) to obtain additional insights and guidance. DREA@seattleschools.org

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Section 1 – General Information

Audit Title	Click here to enter text.

Auditor-in-Charge	Click here to enter text.	**Date Started**	Click here to enter a date.

Section 2 – Overall Racial/Ethnic Impact

1) **What are you are auditing? Briefly describe the audit objectives and scope.**
   Click here to enter text.

2) **What are the racial equity issues associated with the area being audited that the auditor has become aware of? Please identify the different people you communicated with and the documentation you reviewed to identify the racial equity issues.**
   Click here to enter text.

3) **Are there certain racial/ethnic groups that are significantly or disproportionately affected by what you are auditing? If yes, which groups are they?**
   Click here to enter text.

4) **Does the area you are auditing conduct any type of stakeholder engagement? If yes, which groups are targeted and why?**
   Click here to enter text.

5) **Identify any compliance requirements or accountability measures related to racial equity in the area being audited? How do these measures ensure racial equity? Do the measures show accountability in practice, or are there gaps in accountability?**
   Click here to enter text.

6) **Can the area being audited provide evidence that they have used racial equity analysis in their decision making?**
   Click here to enter text.

7) **Can what you are auditing improve the equitable outcomes between racial/ethnic groups, or is there the potential for exacerbating inequities? Please describe.**
   Click here to enter text.

If you answered yes or maybe to questions 2-7, go on to the next section. If not, you may proceed to the last question on the form.

Section 3 – Racial Equity Impact on the Audit Being Conducted

8) **Which of the following categories is best associated with the racial equity items identified above?**

   ☐ Access to educational services
   ☐ Access to other District services
   ☐ Welcoming School Environments

   ☐ Inclusive outreach / Public engagement
   ☐ Criminal justice
   ☐ Compliance requirements contributing to inequity

   ☐ Health
   ☐ Inequitable Funding
   ☐ Workforce inequity (Jobs)
   ☐ Other: Click here to enter text.

9) Describe the racial equity issues for each category selected in the previous question. **For example, what are the barriers to more equitable outcomes (e.g. mandated, political, emotional, financial, programmatic or managerial)?**
Click here to enter text.

10) What data collection efforts does the audit area perform to support racial equity analysis**? For example: Is there any preliminary indication that the data poorly represents all racial equity stakeholders? Is data collection done with a racial equity lens? Are samples representative of student/family and staff populations? Is data collected for the purpose of discovering or eliminating known racial disparities? Is data transparently available to staff, the Board, and the public (within legal bounds)?**
Click here to enter text.

11) What audit steps could be incorporated into the audit to evaluate the issues identified above? **For example: Is there additional data necessary to properly evaluate the issues? Are there compliance requirements related to racial equity that can be tested? Are there racial/ethnic groups you could interview or survey, or could additional documentation be requested to evaluate the issues? Did the area use the District's Racial Equity Tool? Did they conduct stakeholder outreach? Did the outreach include all applicable stakeholders? How will you assess the negative impacts and evaluate the barriers identified above?**
Click here to enter text.

12) What would be the benefit of including the additional procedures in the audit?
Click here to enter text.

13) Are there any District departments or external organizations already conducting procedures related to these racial equity issues that the auditor is aware of? **Is there a risk of duplicating the efforts of another function, or is there an opportunity to collaborate with their efforts?**
Click here to enter text.

14) Are there any ongoing or planned organizational, compliance, or accountability changes that may impact the racial equity items? **Is there a risk of auditing a moving target? Will the audit procedures be difficult to complete due to ongoing changes? Will the results of the audit procedures be outdated by the time they are complete due to changes being implemented?**
Click here to enter text.

15) How many additional audit resources will be required to complete the new audit procedures related to racial equity? **To prioritize racial equity, what other audit priorities may get pushed back or eliminated if these procedures are added to the audit?**
Click here to enter text.

16) Based on the above, what additional audit procedures will be incorporated into this audit to address potential racial equity concerns? **Identify the objectives of the additional procedures to be performed. Identify the additional data and documentation required to complete the new procedures. Create individual workpapers within the standard audit file to document the procedures performed.**
Click here to enter text.

Auditor-in-Charge Click here to enter text.

Date Sections 1-3 Completed Click here to enter a date.

Director of Internal Audit Click here to enter text.

Date Approved Click here to enter a date.

Section 4 – Results of Racial Equity Procedures

17) **Summarize the results of the racial equity audit procedures performed. For example: Is there evidence that the area audited has embraced the District's commitment to racial equity advancement? Has the Racial Equity Analysis Tool been completed for the audit area? Is the area collecting data to adequately evaluate racial equity? Has there been public communication and outreach? How would stakeholders describe the audit area's impact on racial equity? Do inequities exist within the audit area? Is there evidence of successful measures being taken to counteract these inequities Are District procedures, compliance requirements, or other practices contributing to racial inequities. Are there additional tools the audit area could be using (or steps they could be taking) to support the District's commitment to racial equity advancement?**
Click here to enter text.

18) **Do the racial equity procedures performed result in any recommendations relating to racial equity advancement? If so, what are they, and how might they be implemented in the audit area? For example: Who are the racial/ethnic groups affected by this decision/recommendation; and what are the potential impacts on these groups? Who benefits? Has the audit identified any barriers to the needs, leadership, or abilities of students, families, staff, and communities of color who are the furthest from educational justice? Are there compliance requirements that are contributing to racial inequity?**
Click here to enter text.

19) **Does the audit make any other recommendations, not associated with the additional racial equity procedures performed as part of this audit, that may have racial equity implications? If so, highlight this information in the audit report, or share this information with relevant District managers. For example: Does this decision/recommendation ignore or worsen existing disparities or produce other unintended consequences for specific groups/populations? Are there strategies to mitigate any negative impacts? How have you intentionally involved stakeholders who are also members of the communities impacted by this decision/recommendation? Can you validate your assessment?**
Click here to enter text.

Auditor-in-Charge Click here to enter text.

Date Sections 4 Completed Click here to enter a date.

Director of Internal Audit Click here to enter text.

Date Approved Click here to enter a date.