



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

**Internal Audit Follow-up Report
Maintenance**

Issue Date: June 16, 2015



Internal Audit Follow-up Report Maintenance

Background

On March 19, 2013, the Office of Internal Audit issued an audit report on the Maintenance Department as part of its evaluation of the District's overall system of internal controls. Individual department audits assist in determining whether key financial internal controls and compliance functions are being performed and whether departments 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 audit on the Maintenance Department. The purpose of a follow-up audit is to assess the status of corrective actions taken in response to prior audit findings. This report focuses on findings from the March 19, 2013 audit report, which contained fifteen recommendations for the District to implement.

Of the fifteen recommendations included in the initial report, eight of them were related to the District's vehicle fleet operations. In October 2014, the District implemented operational changes to its vehicle fleet operations and created a Fleet Analyst position, which falls under the Assistant Superintendent of Operations. Due to these changes, we will perform an independent follow-up audit of the District's vehicle fleet operations to assess the status of corrective actions taken in response to the prior audit findings. This report is limited to non-fleet related recommendations.

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 department staff to gain an understanding of the corrective actions taken 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.



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Results

Our initial report dated March 19, 2013, 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 the Maintenance Department implemented corrective actions sufficient to address all non-fleet related issues in the 2013 report.

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