



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

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**Internal Audit Follow-up Report  
Maple Elementary School**

Issue Date: December 16, 2014



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## Internal Audit Follow-up Report Maple Elementary School

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### Background

On June 19, 2014, the Office of Internal Audit issued an audit report for Maple Elementary School as part of an evaluation of the District's overall system of internal controls. School audits assist in determining whether key internal control and compliance functions are being performed and whether schools 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 review at Maple Elementary School. The purpose of a follow-up review is to assess the status of corrective actions taken in response to prior audit findings. This report focuses on findings from the June 19, 2014 audit report, which contained two recommendations for Maple Elementary School to implement.

### 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 school staff to gain an understanding of the corrective actions taken by the school 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.

### Results

Our initial report dated June 19, 2014, 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 Maple Elementary School implemented corrective actions sufficient to address the findings from the 2014 report, and has resolved all of the issues raised by Internal Audit.

*Andrew Medina*

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