



Seattle Public Schools The Office of Internal Audit

Internal Audit Follow-up Report Testing Integrity

Issue Date: March 15, 2016



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Background

On September 16, 2014, the Office of Internal Audit issued an audit report for the Testing Integrity as part of its evaluation of the District's overall system of internal controls. 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 2015-2016 *Annual Risk Assessment and Audit Plan*, we completed a follow-up audit of Testing Integrity. 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 September 16, 2014 audit report, which contained two recommendations for the District 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 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.

Results

Our initial report dated September 16, 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 Curriculum and Instruction Department implemented corrective actions sufficient to address the issues noted in the 2014 Testing Integrity report.

Andrew Medina

Andrew Medina, CPA, CFE, LPEC
Director, Office of Internal Audit