



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

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**Internal Audit Report  
Board Reports**

**September 1, 2012 through August 31, 2013**

Issue Date: September 10, 2013



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## Internal Audit Report Board Reports September 1, 2012 – August 31, 2013

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### Executive Summary

#### Background Information

Seattle Public Schools is governed by seven elected Board of Directors who set policy for, and provide governance and oversight of, the Seattle School District. In order to manage their workload and ensure smooth operations, the Board has created four committees, each consisting of three Board members. The four committees are:

- Audit and Finance Committee
- Curriculum and Instruction Policy Committee
- Executive Committee
- Operations Committee

As part of their governance and oversight responsibilities, the Board requires District management to make various reports to the Board. Many of these reports are required by School Board Policy, while others are required by state and federal regulations, or are requested by the Board as deemed necessary. These reports can be delivered in a variety of manners, including:

- Written Reports in the form of a Friday Memo
- Presentations at Committee Meetings
- Presentations at School Board Work Sessions
- Presentations at Regular School Board Meetings
- Presentations at Board Retreats

In order to be in compliance with the Open Public Meetings Act, all meetings are accessible to the public and presentations are recorded in meeting minutes.

#### Roles and Responsibilities

This audit was completed as part of the *Annual Risk Assessment and Audit Plan* approved by the Audit and Finance Committee on September 11, 2012. District management has the primary responsibility to establish, implement, and monitor internal controls. Internal Audit's function is to assess and test those controls in order to provide reasonable assurance that the controls are adequate and operating effectively. We conducted the audit using due professional care, and we believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

#### Audit Objectives

The primary objective of this audit was to determine if the District has an effective mechanism in place to ensure that all reports required by Board Policy are delivered in a timely manner.

#### Scope of the Audit

September 1, 2012 through August 31, 2013



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**Audit Approach and Methodology**

To achieve the audit objectives, we performed the following procedures:

- Planned the audit in cooperation with School Board Office staff to ensure that we had a strong understanding of the District's reporting process.
- Interviewed District staff knowledgeable of the reporting process, and evaluated the internal controls currently in place.
- Reviewed all Board Policies to determine the District's reporting requirements.
- Performed detailed tests of meeting minutes and supporting documentation to achieve the audit objective.

**Conclusion**

The School Board Office has developed an effective mechanism to ensure that all reports required by Board Policy are delivered in a timely manner. All reporting requirements are tracked, and department managers are notified in a timely fashion of their upcoming reporting deadlines.

*Andrew Medina*

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