



# MONTANA LEGISLATIVE AUDIT DIVISION

## FINANCIAL-COMPLIANCE AUDIT

### Office of Public Instruction

For the Two Fiscal Years Ended June 30, 2011

OCTOBER 2011

11-19

REPORT SUMMARY

The Office of Public Instruction (office) distributed State and Federal funds to local school districts for support of K-12 education, in excess of \$897 million in fiscal year 2010-11 and \$879 million in fiscal year 2009-10. The office accomplished this with a staff of 185 employees while complying with a vast array of State and Federal laws.

### Context

The Office has approximately 185 full-time equivalent employees who provide services to schools, teachers, and children, in over 420 school districts throughout the state. The Office assists in planning, implementing, and evaluating educational programs. The office also oversees Educator preparation and licensure, school accreditation, school finance, and school law. The office administers numerous federal grants under the United States Departments of Agriculture and Education.

Recommendation Concurrence	
Concur	1
Partially Concur	0
Do Not Concur	0
Source: Agency audit response included in final report.	

### Results

Our prior audit contained six recommendations of which four were implemented. Two recommendations were not implemented by June 30, 2011 and pertained to compliance with state law. The office is not complying with §20-7-201, MCA, regarding establishing and maintaining a media library and §20-7-502(9), MCA, related to conducting onsite driver education program reviews.

For a complete copy of the report (11-19) or for further information, contact the Legislative Audit Division at 406-444-3122; e-mail to [lad@mt.gov](mailto:lad@mt.gov); or check the web site at <http://leg.mt.gov/audit>

Report Fraud, Waste, and Abuse to the Legislative Auditor's FRAUD HOTLINE

Call toll-free 1-800-222-4446, or e-mail [lad@mt.gov](mailto:lad@mt.gov).