

FINANCIAL-COMPLIANCE AUDIT

Office of Public Instruction

For the Two Fiscal Years Ended June 30, 2013

JANUARY 2014

13-19

REPORT SUMMARY

The Office of Public Instruction distributed state and federal funds to local school districts for support of K-12 education in excess of \$898 million in fiscal year 2012-13 and \$880 million in fiscal year 2011-12. The office accomplished this with a staff of 190 employees while complying with numerous state and federal laws.

Context

The Office of Public Instruction (office) has approximately 190 full-time equivalent employees who provide services to schools, teachers, and children, in over 410 school districts throughout the state. The office assists in planning, implementing, and evaluating educational programs. In addition, the office oversees educator preparation and licensure, school accreditation, school finance, and school law.

The office also administers over 30 federal programs, expending \$173.6 million and \$162.2 million in fiscal years 2011-12 and 2012-13, respectively.

Results

The prior audit contained one recommendation related to conducting on-site driver's education program reviews. The recommendation was implemented.

The current audit contains five recommendations. Three recommendations relate to internal control deficiencies which contributed to noncompliance with federal programs. The remaining recommendations pertain to noncompliance with federal regulations and with state accounting policy, which resulted in misstatements in the office's accounting records.

Recommendation Concurrence	
Concur	5
Partially Concur	0
Do Not Concur	0
Source: Agency audit response included in final report.	