



NORTH THURSTON PUBLIC SCHOOLS

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EXECUTIVE LIMITATIONS MONITORING REPORT

EL-4 ASSET AND FACILITIES PROTECTION

FROM: Troy Oliver, Superintendent

DATE: October 1, 2024

The Assets and Facilities Protection Policy focuses on achieving the Board priorities in the District Ends Policies, as well as the Superintendent's aligned Ends Policy Interpretation. This policy ensures the District establishes the necessary policies, procedures, and trainings to protect the District's assets and facilities.

Accordingly, the Superintendent will not implement asset and facilities protection procedures which fail to follow policy criteria contained within EL-4:

Policy Criterion 11: Operate without internal policies and procedures that detect, defer, and prevent fraud and detect and prevent significant operating deficiencies.

Superintendent/CEO Interpretation:

The Superintendent will ensure the District has necessary internal policies and procedures in place to safeguard against fraud and significant operating deficiencies.

Superintendent/CEO Evidence Report:

State Auditor's Auditing Process

The auditing process ensures the District complies with the proper use of public funds and ensures appropriate internal controls are in place to prevent loss, fraud, and abuse. We annually work with the auditor's office to support audits, seeking opportunities to continually strengthen our processes based upon feedback.

Administrative Policies and Procedures

We have adopted numerous policies and procedures to meet this limitation, including: Cash handling; meeting deposit deadlines with deposits intact; preauthorization before purchasing; internal audits to ensure items purchased are onsite and inventoried; handling and approval of gifts or donations; facilities use; and disposal of surplus equipment.

Policy Criterion 12: Fail to ensure that expenses incurred by the Superintendent are approved by the Board.

Superintendent/CEO Interpretation:

The Superintendent will ensure expenses incurred are approved by the Board.

Superintendent/CEO Evidence Report:

Policy 6210, Purchasing: Authorization and Control directly addresses Policy Criterion 12.

- Under this policy, authorization for purchases is established through approval of the annual budget. This policy also establishes the guidance needed to ensure purchases follow a bid process in alignment with law.
- The Financial Services page of the NTPS Intranet provides guidance for purchasing and establishes proper procedures, which must be followed by all staff, including the Superintendent.

All purchasing is reviewed and verified by fiscal services leadership staff prior to issuing payments.

The most recent annual audit of financial and accountability records resulted in no noted concerns regarding processing of expenditures.

Policy Criterion 13: Compromise the independence of the Board's audit or other external monitoring or advice. Engaging parties already chosen by the Board as consultants or advisers to also conduct the financial audit for the Board is unacceptable.

Superintendent/CEO Interpretation:

The Superintendent shall not take any action that may compromise the integrity of an audit or the work of a consultant or advisor.

Superintendent/CEO Evidence Report:**Audit Process and Safeguards**

The District has annual audits conducted by the Washington State Auditor's Office. The State Auditor's Office is designed to be independent and impartial in its work to audit state and local governments. Important elements of the audit process are the entrance and exit conferences held with the auditors and a team from the District. The group representing the District consists of the following: Superintendent, School Board Director, Executive Director of Financial Services, Director of Financial Services, and the Assistant Superintendent of Operations. Additionally, mid-audit interviews are held between an auditor and a board member, the Superintendent, and the Executive Director and Director of Financial Services. The formation of the District team, as well as the independence and impartiality of the State Auditor's Office, ensures the integrity of the audit process.

Conclusion:

The evidence provided above demonstrates that we are in compliance with these criteria of the Public Access to District Records Executive Limitations Policy.