Superintendent Jarrett:

This email confirms my conversation today, with Meriann Besonen, regarding our planned site visit as part of the planned U.S. Department of Education, Office of Inspector General audit of the Illinois State Board of Education (ISBE). The audit is authorized by the Inspector General Act of 1978 (5 U.S.C. App. §§ 2 and 4). The audit will be conducted in accordance with the Government Auditing Standards (2011 Revision), published by the Comptroller General of the United States.

The purpose of the audit is to determine whether ISBE has provided effective oversight to ensure that local education agencies (LEAs) take timely and appropriate action to correct their single audit findings. The scope of our review will include ISBE’s single audit oversight activities in place for audit years 2011-2014, as well as any changes to those processes that have resulted from the Office of Management and Budget’s Uniform Grant Guidance that took effect on December 26, 2014.

We have selected your LEA as one of the entities included in our audit. The purpose of our planned site visit is to gain an understanding of the status of the LEAs’ recent single audit findings and to confirm ISBE’s related oversight activities. We will interview officials who are responsible for single audit findings, and review the policies, procedures and other documentation related to the single audit resolution. We may discuss the resolution status of the findings with the applicable LEA officials, ISBE officials and single auditors. The information we obtain about your organization and its operations will be aggregated with other entities visited as part of this audit and used to evaluate whether ISBE has provided effective oversight to ensure that LEAs take timely and appropriate action to correct their single audit findings.

Government Auditing Standards, paragraph 6.07 states planning is a continuous process throughout the audit and auditors may need to adjust the audit purpose as work is being completed. Thus, the purpose of the audit may be modified during our site visit. We will promptly inform you of any significant modifications.

Government Auditing Standards, paragraph 7.03 states that auditors must issue audit reports communicating the results of each completed performance audit. Information about the Rockford Public Schools (RPS) may be included in the final audit report to the U.S. Department of Education. Any content related to RPS will be confirmed prior to issuance of a draft audit report. If, during the course of our work, the OIG decides to initiate a separate audit and issue a separate report on RPS we will initiate our standard audit procedures and inform you accordingly. Unless otherwise restricted, final reports will be available to the public.
A site visit entrance conference is scheduled for the week of October 26, 2015 in Rockford, IL. We will begin our work immediately following the meeting. We will need workspace for four auditors and access to all records pertaining to single audit resolution. Please provide electronic copies of the following records by October 23, 2015:

- An organizational chart identifying the departments or other units resolving single audit findings.
- List of staff involved in resolving single audit findings and contact information (telephone and email).
- Narrative or flowchart describing processes, procedures, and documents used to resolve single audit findings.
- Most recent and prior year’s management decision letters.
- The RPS policies and procedures manuals covering the resolution of single audit findings.
- Any documented communication and technical assistance between RPS and ISBE regarding the resolution of a recurring single audit finding.
- Any additional or alternate policies and procedures or guidance regarding the resolution of recurring single audit findings.
- Any other documents that would facilitate the progress of the audit.

Please have Ms. Besonen contact me at (646) 428-3984, by October 20, 2015 to make additional arrangements for the beginning of our audit work. If you have any questions, do not hesitate to contact me.

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Ask a question, share a comment or make a suggestion on Let's Talk!