

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**West Valley School District No. 363**  
**Spokane County**

Report Date  
**April 20, 2012**

**Report No. 1007698**

Issue Date  
**May 14, 2012**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

May 14, 2012

Board of Directors  
West Valley School District No. 363  
Spokane, Washington

***Report on Accountability***

We appreciate the opportunity to work in cooperation with your District to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on West Valley School District No. 363's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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Spokane County  
April 20, 2012

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# **Audit Summary**

## **West Valley School District No. 363 Spokane County April 20, 2012**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of West Valley School District No. 363 from September 1, 2009 through August 31, 2011.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Safeguarding small and attractive assets such as computers
- Open public meeting minutes
- Payroll/personnel
- Financial condition
- Student transportation reporting
- Special education reporting
- Associated Student Body activities
- Payments/expenditures

### ***RESULTS***

In the areas we examined, the District's internal controls were adequate to safeguard public assets. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

## **Related Reports**

**West Valley School District No. 363  
Spokane County  
April 20, 2012**

### ***FINANCIAL***

Our opinion on the District's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the District's financial statements.

### ***FEDERAL GRANT PROGRAMS***

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the District's major federal programs, which are listed in the Federal Summary section of the financial statement and single audit report.

## **Description of the District**

**West Valley School District No. 363  
Spokane County  
April 20, 2012**

### ***ABOUT THE DISTRICT***

West Valley School District No. 363 provides educational services to 3,755 students in kindergarten through 12th grade in Spokane County. The District has a high school, a middle school and an alternative middle school for advanced and challenged students, five elementary schools and three alternative education sites.

An elected, five-member Board of Directors governs the District. The Board appoints management to oversee the District's daily operations as well as its approximately 490 employees. For the years under audit, the District operated on annual budgets of approximately \$41.9 million.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:

James Williams  
Robert Dompier  
Debbie Hjortedal  
Pam McLeod  
Bob Wentworth  
Samuel Andrews, Jr.

Note: Debbie Hjortedal was replaced by Samuel Andrews, Jr. in February 2010.

### ***APPOINTED OFFICIALS***

Superintendent  
Deputy Superintendent  
Assistant Superintendent of Instruction

Dr. Polly Crowley  
Douglas A. Matson, CPA  
Dr. Gene Sementi

## ***DISTRICT CONTACT INFORMATION***

Address: West Valley School District No. 363  
P.O. Box 11739  
Spokane, WA 99211

Phone: (509) 924-2150

Website: [www.wvsd.org](http://www.wvsd.org)

## ***AUDIT HISTORY***

We perform a financial statement and federal single audit of the District each year and an accountability audit every two years. Recent audits have been free of findings. This history reflects the District's commitment to strong internal controls and compliance with applicable laws.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

Our mission is to work with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

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**Chief Policy Advisor**  
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**Director for Legal Affairs**  
**Director of Quality Assurance**  
**Local Government Liaison**  
**Communications Director**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Brian Sonntag, CGFM**  
**Ted Rutt**  
**Doug Cochran**  
**Jerry Pugnetti**  
**Chuck Pfeil, CPA**  
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