

Washington State Auditor's Office
Accountability Audit Report

Stanwood-Camano School District
No. 401
Snohomish County

Report Date
January 29, 2014

Report No. 1011286

Issue Date
February 18, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

February 18, 2014

Board of Directors
Stanwood-Camano School District No. 401
Stanwood, 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 Stanwood-Camano School District No. 401'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,

TROY KELLEY
STATE AUDITOR

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Snohomish County
January 29, 2014**

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Audit Summary

**Stanwood-Camano School District No. 401
Snohomish County
January 29, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Stanwood-Camano School District No. 401 from September 1, 2012 through August 31, 2013.

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:

- Payroll/personnel
- Financial condition
- Student transportation reporting
- Teacher education and experience (staff mix) reporting

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

**Stanwood-Camano School District No. 401
Snohomish County
January 29, 2014**

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 program, which is listed in the Federal Summary section of the financial statement and single audit report.

Description of the District

Stanwood-Camano School District No. 401 Snohomish County January 29, 2014

ABOUT THE DISTRICT

Stanwood-Camano School District No. 401 serves approximately 4,700 students in kindergarten through 12th grade. The District includes the northwest portion of Snohomish County, as well as Camano Island of Island County. The District operates five elementary schools, two middle schools, one high school, an alternative middle school, an alternative high school, a variety of on-line courses, and a parent-partnered educational program. In addition, the District provides services for preschoolers with developmental delays.

An elected, five-member Board of Directors governs the District. Directors serve four-year, staggered terms. A Board-appointed Superintendent oversees the District's daily operations as well as its staff of approximately 555 employees. For fiscal year 2013, the District had \$51,028,027.75 in total revenue and \$51,229,501.06 in total expenditures.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Ken Christoferson
Julie Dean
Darlene Hartley
Roger Myers
Patrick Patterson

APPOINTED OFFICIALS

Superintendent
Executive Director, Business Services

Dr. Jean Shumate
Gary Platt, CPA

DISTRICT CONTACT INFORMATION

Address: Stanwood-Camano School District No. 401
26920 Pioneer Hwy.
Stanwood, WA 98292

Phone: (360) 629-1214

Website: www.stanwood.wednet.edu

AUDIT HISTORY

We audit the District annually. This audit marks the 10th consecutive year no findings were issued for the District.



ABOUT THE STATE AUDITOR'S OFFICE

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.

We 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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