

Washington State Auditor's Office
Accountability Audit Report

Ridgefield School District No. 122
Clark County

Report Date
February 26, 2014

Report No. 1011514

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March 27, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

March 27, 2014

Board of Directors
Ridgefield School District No. 122
Ridgefield, 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 Ridgefield School District No. 122'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,

A handwritten signature in black ink that reads "Troy X. Kelley".

TROY KELLEY
STATE AUDITOR

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Clark County
February 26, 2014

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Audit Summary

Ridgefield School District No. 122 Clark County February 26, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Ridgefield School District No. 122 from September 1, 2010 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 and benefit disbursements
- Accounts payable disbursements
- Procurement of public works and architectural and engineering services
- Student enrollment reporting
- Associated Student Body activities
- Compliance with bond covenants

RESULTS

In most areas, the District complied with state laws and regulations and its own policies and procedures.

However, we noted certain matters that we communicated to District management. We appreciate the District's commitment to resolving those matters.

Related Reports

Ridgefield School District No. 122
Clark County
February 26, 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. That report includes a federal finding regarding verification of family eligibility status for the School Lunch Program.

Description of the District

Ridgefield School District No. 122 Clark County February 26, 2014

ABOUT THE DISTRICT

Ridgefield School District No. 122, located in Clark County, serves approximately 2,100 students from kindergarten through 12th grade. The District operates a high school, middle school and two elementary schools. An elected five-member Board of Directors governs the District. For fiscal years 2011, 2012 and 2013, the District operated on annual operating budgets of \$16.8 million, \$17.5 million and \$18.2 million, respectively, and has 171 employees.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Jeff Vique
Wendy Morris (through November 2011)
Joseph Vance (effective November 2011)
Steven Radosevich
Julie Olson
Scott Gullickson

APPOINTED OFFICIALS

Superintendent
Business Manager

Art Edgerly
Diane Nielsen

DISTRICT CONTACT INFORMATION

Address: Ridgefield School District No. 122
2724 S. Hillhurst Road
Ridgefield, WA 98642

Phone: 360-619-1307

Website: www.ridge.k12.wa.us

AUDIT HISTORY

We perform a financial and federal grant compliance audit of the District annually and perform an accountability audit every three years. The past five audits of the District have reported two areas of concern. The 2008 audit contained a fraud investigation report relating to payroll, which has since been resolved. The 2012 audit reported an internal control finding involving federal grant compliance. We are issuing a similar finding in the current 2013 audit.



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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