

Washington State Auditor's Office
Accountability Audit Report

Mount Vernon School District No. 320
Skagit County

Report Date
April 18, 2014

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April 28, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

April 28, 2014

Board of Directors
Mount Vernon School District No. 320
Mount Vernon, 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 Mount Vernon School District No. 320'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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Skagit County
April 18, 2014

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Audit Summary

**Mount Vernon School District No. 320
Skagit County
April 18, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Mount Vernon School District No. 320 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:

- Open Public Meetings Act
- Parking fee schedule
- Software system access levels
- Safeguarding of assets
- Transportation apportionment
- Staff mix apportionment
- Payroll
- Cash receipting/Associated Student Body

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

Mount Vernon School District No. 320
Skagit County
April 18, 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 programs, which are listed in the Federal Summary section of the financial statement and single audit report.

Description of the District

Mount Vernon School District No. 320 Skagit County April 18, 2014

ABOUT THE DISTRICT

Mount Vernon School District No. 320 provides public school services in Skagit County to approximately 6,420 students in kindergarten through 12th grade. The District has one high school, two middle schools, six elementary schools and a home school center serving kindergarten through 12th grade.

An elected, five-member Board of Directors governs the District. The Board-appointed Superintendent oversees the District's daily operations as well as its 800 certificated and classified employees. For fiscal year 2013, the District's budgeted expenditures for the general fund were approximately \$65.8 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

LuAnne Burkhart
T.J. Larrick
Charles Guidner (through September 2012)
Robert Coffey
Audrey Olson
Larry Otos (effective November 2012)

APPOINTED OFFICIALS

Superintendent

Dr. Carl Bruner

DISTRICT CONTACT INFORMATION

Address: Mount Vernon School District No. 320
124 E. Lawrence Street
Mount Vernon, WA 98273

Phone: (360) 428-6110

Website: www.mv.k12.wa.us

AUDIT HISTORY

We audit the District annually. The past five audits have not reported any accountability findings.



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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