Washington State Auditor's Office

Accountability Audit Report

Monroe School District No. 103 Snohomish County

Report Date March 6, 2014

Report No. 1011724

Issue Date
April 24, 2014





Washington State Auditor Troy Kelley

April 24, 2014

Board of Directors Monroe School District No. 103 Monroe, 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 Monroe School District No. 103'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

Twy X Kelley

Table of Contents

Monroe School District No. 103 Snohomish County March 6, 2014

Audit Summary	. 1
Related Reports	. 2
Description of the District	. 3

Audit Summary

Monroe School District No. 103 Snohomish County March 6, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Monroe School District No. 103 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:

- Student transportation reporting
- Student enrollment reporting
- Teacher education and experience (staff mix) reporting
- General disbursements
- Bid law requirements
- Payroll

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

Monroe School District No. 103 Snohomish County March 6, 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

Monroe School District No. 103 Snohomish County March 6, 2014

ABOUT THE DISTRICT

Monroe School District No. 103 provides public school services to approximately 6,986 students in kindergarten through 12th grade in Snohomish County. The District has five elementary schools, two middle schools, three alternative schools and one high school.

An elected, five-member Board of Directors governs the District. The Board appoints a Superintendent to oversee the District's daily operations as well as its staff of 370 certified and 186 classified employees. The District's budgeted general fund expenditures for fiscal years 2011, 2012 and 2013 are \$65,088,157, \$63,259,384, and \$63,646,500, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Katy Woods
Jason Hutchinson
Nancy Truitt Pierce
Darcy Cheesman
Jim Scott
Greg Accetturo
Tom MacIntyre
Debra Kolrud

Note: Debra Kolrud and Jamie Wright were replaced by Nancy Truitt Pierce and Katy Woods in 2011. Greg Accetturo and Tom MacIntyre were replaced by Darcy Cheesman and Jason Hutchinson in 2013.

Jamie Wright

APPOINTED OFFICIALS

Superintendent: Dr. Kenneth Hoover

DISTRICT CONTACT INFORMATION

Address: Monroe School District No. 103

200 E. Fremont Street Monroe, WA 98272-2336

Phone: (360) 804-2519

Website: www.monroe.wednet.edu

AUDIT HISTORY

We audit the District's financial statements and federal programs on an annual basis and audit accountability for public resources every two years, with the exception of the current audit that covered three years. The past five audits have reported one finding. The fiscal year 2010 audit contained one finding relating to Safety Net funding requirements within the Special Education program. This finding has been resolved.



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.

State Auditor
Chief of Staff
Director of Performance and State Audit
Director of Local Audit
Deputy Director of State Audit
Deputy Director of Local Audit
Deputy Director of Local Audit
Deputy Director of Performance Audit
Deputy Director of Quality Assurance
Deputy Director of Communications
Local Government Liaison
Public Records Officer
Main number
Toll-free Citizen Hotline

Troy Kelley
Doug Cochran
Chuck Pfeil, CPA
Kelly Collins, CPA
Jan M. Jutte, CPA, CGFM
Sadie Armijo
Mark Rapozo, CPA
Lou Adams, CPA
Barb Hinton
Thomas Shapley
Mike Murphy
Mary Leider
(360) 902-0370
(866) 902-3900

Website Subscription Service

www.sao.wa.gov portal.sao.wa.gov/saoportal/Login.aspx