

Washington State Auditor's Office
Accountability Audit Report

Deer Park School District No. 414
Spokane County

Report Date
April 9, 2014

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May 12, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



Washington State Auditor Troy Kelley

May 12, 2014

Board of Directors
Deer Park School District No. 414
Deer Park, 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 Deer Park School District No. 414'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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Spokane County
April 9, 2014

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Audit Summary

Deer Park School District No. 414
Spokane County
April 9, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Deer Park School District No. 414 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:

- Financial condition
- Payments/expenditures
- Student enrollment reporting
- Student transportation 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

Deer Park School District No. 414
Spokane County
April 9, 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. That report includes a federal finding regarding compliance with time and effort requirements in the Twenty-First Century Learning Centers program.

Description of the District

Deer Park School District No. 414 Spokane County April 9, 2014

ABOUT THE DISTRICT

Deer Park School District No. 414 serves approximately 2,440 students in kindergarten through 12th grade in Spokane, Stevens and Pend Oreille counties. The District operates two elementary schools, one middle school, one high school, one alternative high school and one parent partnership program.

An elected, five-member Board of Directors governs the District. The Board appoints a Superintendent who oversees the District's daily operations as well as its approximately 235 employees. For fiscal year 2013, the District operated on a general fund budget of approximately \$22.7 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Lisa Jordan
Jeff Whittle
Joanne Greer
Carri Breckner
Eric Keller

APPOINTED OFFICIALS

Superintendent
Director of Business and Human
Services
Director of Teaching and Learning
Director of Special Education

Dr. Becky Berg

Shauna Ferguson
Travis Hanson
Greg Swartz

Note: Dr. Becky Berg was replaced by Travis Hanson as Superintendent in June of 2013. Travis Hanson was replaced by Cheryl Henjum as Director of Teaching and Learning in June of 2013.

DISTRICT CONTACT INFORMATION

Address: Deer Park School District No. 414
P.O. Box 490
Deer Park, WA 99006-0490

Phone: (509) 464-5506

Website: www.dpsd.org

AUDIT HISTORY

We audit the District on an annual basis. The past 14 audits, including the current audit, have been free of accountability findings. This reflects the District's commitment to strong internal controls and compliance with applicable laws.



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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