

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Mukilteo School District No. 6**  
**Snohomish County**

Report Date  
**April 2, 2014**

**Report No. 1011820**

Issue Date  
**May 12, 2014**



**Washington State Auditor**  
**Troy Kelley**

Independence • Respect • Integrity



# Washington State Auditor Troy Kelley

May 12, 2014

Board of Directors  
Mukilteo School District No. 6  
Everett, 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 Mukilteo School District No. 6'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**  
**April 2, 2014**

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# Audit Summary

## Mukilteo School District No. 6 Snohomish County April 2, 2014

### *ABOUT THE AUDIT*

This report contains the results of our independent accountability audit of Mukilteo School District No. 6 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:

- Teacher education and experience (staff mix) reporting
- Student enrollment reporting
- Student transportation reporting
- Third party receipting
- Information technology/data security for Aspen
- Transportation Department review over controls
- Tuition-based kindergarten

### *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

**Mukilteo School District No. 6  
Snohomish County  
April 2, 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**

### **Mukilteo School District No. 6 Snohomish County April 2, 2014**

#### ***ABOUT THE DISTRICT***

Mukilteo School District No. 6 provides public school services to approximately 14,000 students in preschool through 12th grade in Snohomish County. The District's service area covers 26 square miles including parts of the cities of Everett and Mukilteo. The District has three high schools, a skills center, four middle schools and 11 elementary schools.

An elected, five-member Board of Directors governs the District. Board Members serve staggered, four-year terms. The Board appoints a Superintendent to oversee the District's daily operations as well as its approximately 950 certificated and 700 classified employees. For fiscal year 2013, the District expended approximately \$168,078,034.

#### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:

Michael Simmons  
Judy Schwab  
Ron Johnson  
Jeff Thorp  
John Gahagan

#### ***APPOINTED OFFICIALS***

Superintendent

Dr. Marci L Larsen

## ***DISTRICT CONTACT INFORMATION***

Address: Mukilteo School District No. 6  
9401 Sharon Drive  
Everett, WA 98204

Phone: 425-356-1232

Website: [www.mukilteo.wednet.edu](http://www.mukilteo.wednet.edu)

## ***AUDIT HISTORY***

The District is audited annually. In the past six audits, we reported one federal finding in the Child Nutrition Cluster program related to verification requirements. This finding has been resolved.

Additionally, we reported two accountability findings related to enrollment reporting, one in 2010 at the Sno-Isle Skills Center and another in 2011 in its Alternative Learning Experience program at the ACES Alternative High School. Both findings have been resolved. Audit recommendations have been positively acknowledged by the District.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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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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**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**  
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