

Washington State Auditor's Office

Accountability Audit Report

West Valley School District No. 363 **Spokane County**

Report Date
April 22, 2014

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Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

May 19, 2014

Board of Directors
West Valley School District No. 363
Spokane, 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 West Valley School District No. 363'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 22, 2014

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Audit Summary

West Valley School District No. 363 Spokane County April 22, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of West Valley School District No. 363 from September 1, 2011 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
- Summer school revenue
- Student transportation reporting
- Teacher education and experience (staff mix) reporting
- Student enrollment 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

**West Valley School District No. 363
Spokane County
April 22, 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

West Valley School District No. 363

Spokane County

April 22, 2014

ABOUT THE DISTRICT

West Valley School District No. 363 provides educational services to 3,775 students in kindergarten through 12th grade in Spokane County. The District has two high schools, a middle school and a non-traditional middle school, four elementary schools, one early education center, and two alternative education sites.

An elected, five-member Board of Directors governs the District. The Board appoints management to oversee the District's daily operations as well as its approximately 500 employees. For the years under audit, the District operated on annual budgets of approximately \$41 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

James Williams
Robert Dompier
Pam McLeod
Bob Wentworth
Samuel Andrews, Jr.

Note: Samuel Andrews was replaced by Adam Mortenson in February 2013.

APPOINTED OFFICIALS

Superintendent
Deputy Superintendent
Assistant Superintendent of Instruction

Dr. Gene Sementi
Douglas A. Matson, CPA
Dr. Jean Marcynski

DISTRICT CONTACT INFORMATION

Address: West Valley School District No. 363
P.O. Box 11739
Spokane, WA 99211

Phone: 509-924-2150

Website: www.wvsd.org

AUDIT HISTORY

We perform a financial statement and federal single audit of the District each year and an accountability audit once every two years. The last six accountability audits have been free of findings. This history 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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