

Washington State Auditor's Office
Accountability Audit Report

Cascade School District No. 228
Chelan County

Report Date
May 8, 2014

Report No. 1011874

Issue Date
May 19, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

May 19, 2014

Board of Directors
Cascade School District No. 228
Leavenworth, 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 Cascade School District No. 228'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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Chelan County
May 8, 2014

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Audit Summary

**Cascade School District No. 228
Chelan County
May 8, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Cascade School District No. 228 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:

- Procurement/bid law
- Student transportation reporting
- Teacher education and experience (staff mix) 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

**Cascade School District No. 228
Chelan County
May 8, 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

Cascade School District No. 228 Chelan County May 8, 2014

ABOUT THE DISTRICT

Cascade School District No. 228 is located in Chelan County in Leavenworth and provides educational services to approximately 1,200 students from kindergarten through 12th grade. The District has one high school, one middle school, three elementary schools and an alternative education site.

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 approximately 130 employees. The District had approximately \$12.6 million and \$13.4 million in expenditures for fiscal years 2012 and 2013, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Kelly O'Brien
Kristen Wood
Carrie Sorenson
Hans Weirich (through November 2013)
Teddy Rieke (through November 2013)
Cindy Puckett (effective December 2013)
Jennifer Pickel (effective December 2013)

APPOINTED OFFICIALS

Superintendent

Steven McKenna

DISTRICT CONTACT INFORMATION

Address: Cascade School District No. 228
330 Evans Street
Leavenworth, WA 98826

Phone: (509) 548-5885

Website: www.cascadesd.org

AUDIT HISTORY

We perform an accountability audit of the District every two years and a financial and single audit every year. This audit is the sixth consecutive audit with no findings reported.



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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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

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