

Washington State Auditor's Office
Accountability Audit Report

Riverside School District No. 416
Spokane County

Report Date
May 13, 2014

Report No. 1011896

Issue Date
May 19, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

May 19, 2014

Board of Directors
Riverside School District No. 416
Chattaroy, 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 Riverside School District No. 416'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
May 13, 2014

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Audit Summary

Riverside School District No. 416
Spokane County
May 13, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Riverside School District No. 416 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

Riverside School District No. 416
Spokane County
May 13, 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

Riverside School District No. 416 Spokane County May 13, 2014

ABOUT THE DISTRICT

Riverside School District No. 416 serves approximately 1,500 students in kindergarten through 12th grade in Spokane County. The District has two elementary schools, one middle school, one high school, one alternative high school and a home-link program.

An elected, five-member Board of Directors governs the District. The Board appoints a Superintendent who is responsible for the daily operations as well as its approximately 200 employees. For fiscal year 2013, the District operated on an annual general fund budget of \$15.9 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Sandra Huggins
Jim Fairbanks
Chris Nieuwenhuis
Gary Vanderholm
Roger Pratt

APPOINTED OFFICIALS

Superintendent
Business Manager

Roberta Kramer
Ron Thompson

DISTRICT CONTACT INFORMATION

Address: Riverside School District No. 416
34515 N. Newport Hwy.
Chattaroy, WA 99003-9734

Phone: 509-464-8202

Website: www.riversidesd.org

AUDIT HISTORY

We audit the District annually. The past nine audits have had no accountability findings.



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 Communications
Local Government Liaison
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