

Washington State Auditor's Office
Accountability Audit Report

Evergreen School District No. 114
Clark County

Report Date
May 6, 2014

Report No. 1011933

Issue Date
May 22, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

May 22, 2014

Superintendent and Board of Directors
Evergreen School District No. 114
Vancouver, 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 Evergreen School District No. 114'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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Clark County
May 6, 2014

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Audit Summary

**Evergreen School District No. 114
Clark County
May 6, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Evergreen School District No. 114 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:

- Safeguarding of small and attractive assets such as computers
- Surplus property
- Warehouse inventory
- Fuel usage
- Contracts/agreements
- Open public meeting minutes
- Procurement
- Teacher education and experience (staff mix) reporting
- Student enrollment reporting
- Student transportation reporting
- Associated Student Body
- Disbursements
- Payroll/personnel

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

Evergreen School District No. 114
Clark County
May 6, 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. That report includes a federal finding regarding inadequate internal controls over the federal Child Nutrition program.

Description of the District

Evergreen School District No. 114 Clark County May 6, 2014

ABOUT THE DISTRICT

Evergreen School District No. 114 serves approximately 26,400 students in kindergarten through 12th grade. Located in Clark County, the District operates 38 schools including six high schools, six middle schools, 21 elementary schools, the Clark County Vocational Skills Center, the Evergreen Internet Academy, Evergreen Flex Academy, Early Childhood Center, and the 49th Street Academy.

An elected, five-member Board of Directors governs the District. The Board appoints management, sets the budget and holds other financial responsibilities. The District operates on a \$241 million annual budget, with a staff of approximately 3,200 employees.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Victoria Bradford
Joan Skelton
Todd Yuzuriha
Julie Bocanegra
Michael Parsons

APPOINTED OFFICIALS

Superintendent
Chief Operations Officer
Assistant Superintendent
Executive Director, Elementary
Education
Executive Director, Human Resources

John Deeder
Mike Merlino
Marilyn Colliflower

Scott Munro
Bruce Nashif

DISTRICT CONTACT INFORMATION

Address: Evergreen School District No. 114
P.O. Box 8910
Vancouver, WA 98668-8910

Phone: (360) 604-4084

Website: www.evergreenps.org

AUDIT HISTORY

We audit the District annually. The District has typically been free of findings. However, in the last two audits we reported findings over the District's inadequate internal controls over the federal Child Nutrition program verification process. We are reporting a similar concern in the current audit. In addition, the District received a finding in fiscal year 2011 regarding enrollment reporting for the District's Alternative Learning Experience program. The District has taken steps to resolve these issues.



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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