

Washington State Auditor's Office
Accountability Audit Report

Tahoma School District No. 409
King County

Report Date
May 21, 2014

Report No. 1011989

Issue Date
May 29, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

May 29, 2014

Board of Directors
Tahoma School District No. 409
Maple Valley, 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 Tahoma School District No. 409'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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King County
May 21, 2014

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Audit Summary

Tahoma School District No. 409
King County
May 21, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Tahoma School District No. 409 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
- Payroll/personnel
- Payments/expenditures
- Student enrollment reporting
- Controls over key software applications
- 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

Tahoma School District No. 409
King County
May 21, 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

Tahoma School District No. 409
King County
May 21, 2014

ABOUT THE DISTRICT

Tahoma School District No. 409 is located in southeast King County. The city of Maple Valley is included in its boundaries. The District serves approximately 7,600 students in one high school, one alternative school, one junior high school, two middle schools, four elementary schools and one multi-grade, parent-partnered program.

An elected, five-member Board of Directors has oversight responsibility for the District, appointing management, setting the budget and other fiscal responsibilities. The Board appoints a Superintendent to oversee the District's daily operations as well as its 853 employees. For the 2012-2013 fiscal year, the District had an annual budget of approximately \$82 million. Funding sources include state funding, local levies and federal grants.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Mary Jane Glaser
Tami Henkel
Bill Clausmeyer
Didem Pierson
Tim Adam

APPOINTED OFFICIALS

Superintendent
Director of Financial Services

Michael Maryanski
Lori Cloud

DISTRICT CONTACT INFORMATION

Address: Tahoma School District No. 409
25720 Maple Valley Black Diamond Road S.E.
Maple Valley, WA 98038

Phone: (425) 413-3433

Website: www.tahomasd.us

AUDIT HISTORY

We audit the District annually. The District has been free of findings for more than the last five years.



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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