

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Toppenish School District No. 202**  
**Yakima County**

Report Date  
**May 20, 2014**

**Report No. 1012045**

Issue Date  
**June 9, 2014**



**Washington State Auditor**  
**Troy Kelley**

Independence • Respect • Integrity



## Washington State Auditor Troy Kelley

June 9, 2014

Board of Directors  
Toppenish School District No. 202  
Toppenish, 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 Toppenish School District No. 202'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

# Table of Contents

**Toppenish School District No. 202**  
**Yakima County**  
**May 20, 2014**

Audit Summary.....	1
Related Reports.....	2
Description of the District.....	3

# Audit Summary

**Toppenish School District No. 202  
Yakima County  
May 20, 2014**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Toppenish School District No. 202 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:

- Open Public Meetings Act
- Disbursements
- Credit card usage
- Travel
- Bid law
- Cash receipting – high school, middle school and elementary school
- Enrollment
- Staff mix
- Transportation

## ***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

**Toppenish School District No. 202  
Yakima County  
May 20, 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. That report includes a finding for a material weakness in internal controls over accounting and financial statement preparation.

### ***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**

### **Toppenish School District No. 202 Yakima County May 20, 2014**

#### ***ABOUT THE DISTRICT***

Toppenish School District No. 202 provides educational services to approximately 3,600 students in kindergarten through 12th grade in Yakima County. Services include a full range of school programs including basic elementary, middle school, high school, vocational education, alternative schools, bilingual education, pupil transportation, food services, special education and numerous special programs for remedial and enriched education.

The District is governed by an elected, five-member Board of Directors. The Board appoints a Superintendent to oversee the District's daily operations as well as its 450 employees. For 2012 and 2013, the District had annual operating budgets of approximately \$40 million.

#### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:

Rick Shultz  
Richard Loomers  
Gonzalo Macias  
Maryrose Gonzalez  
Jesse Orozco

#### ***APPOINTED OFFICIALS***

Superintendent  
Executive Director of Personnel and  
Human Resources

John Cerna

Jeanette Ozuna (through July 1, 2013)  
Larry Davison (effective July 1, 2013)

Assistant Superintendent of Teaching  
and Learning

Patty Schmella (through January 1, 2013)  
Jeanette Ozuna (effective July 1, 2013)

Business Manager

Dave Andrews, CPA

## ***DISTRICT CONTACT INFORMATION***

Address: Toppenish School District No. 202  
306 Bolin Drive  
Toppenish, WA 98948

Phone: (509) 865-4455

Website: [www.toppenish.wednet.edu](http://www.toppenish.wednet.edu)

## ***AUDIT HISTORY***

We audit the District for accountability every two years. The District has been free of findings for over 10 years.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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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.

**State Auditor**  
**Chief of Staff**  
**Director of Performance and State Audit**  
**Director of Local Audit**  
**Deputy Director of State Audit**  
**Deputy Director of Local Audit**  
**Deputy Director of Local Audit**  
**Deputy Director of Performance Audit**  
**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**  
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