

Washington State Auditor's Office
Accountability Audit Report

East Valley School District No. 90
Yakima County

Report Date
June 5, 2014

Report No. 1012064

Issue Date
June 16, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

June 16, 2014

Board of Directors
East Valley School District No. 90
Yakima, 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 East Valley School District No. 90'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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Yakima County
June 5, 2014

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Audit Summary

**East Valley School District No. 90
Yakima County
June 5, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of East Valley School District No. 90 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:

- Teacher education and experience (staff mix) reporting
- Student enrollment reporting
- Student transportation reporting
- Associated Student Body
- General disbursements, including credit cards

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

**East Valley School District No. 90
Yakima County
June 5, 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

East Valley School District No. 90 Yakima County June 5, 2014

ABOUT THE DISTRICT

East Valley School District No. 90 serves approximately 2,800 students in Yakima County. The District provides a full range of school programs and services including preschool, basic elementary, middle school, high school, vocational, Running Start, bilingual and special education, as well as an alternative school. In addition, the District provides pupil transportation, school breakfast and lunch, and numerous programs for remedial and enriched education.

An elected, five-member Board of Directors governs the District. The Board appoints management to oversee the District's daily operations as well as its employees. For 2012 and 2013, the District operated on annual budgets of approximately \$25 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

David McFadden
James Penning
Ann Dillinger
Robert Price
Wes Stickney (through November 2013)
Eric Farmer (effective January 2014)

APPOINTED OFFICIALS

Superintendent
Assistant Superintendent
Director of Business Operations

John Schieche
Mike Messenger
Brian Twardoski (through February 2013)
Justin Scully (effective April 2013)

DISTRICT CONTACT INFORMATION

Address: East Valley School District No. 90
2002 Beaudry Road
Yakima, WA 98901

Phone: 509-573-7334

Website: www.evsd90.org

AUDIT HISTORY

We typically audit the District every two years. The past five audits have reported two findings. The 2009 audit reported a finding over Associated Student Body internal controls, which has been partially resolved. The 2011 audit reported a finding over Alternative Learning Experience, which has been resolved.



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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