



Office of the Washington State Auditor  
Pat McCarthy

## Accountability Audit Report

# Evergreen School District No. 114

Clark County

For the period September 1, 2016 through August 31, 2017

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**Office of the Washington State Auditor**  
**Pat McCarthy**

May 14, 2018

Board of Directors  
Evergreen School District No. 114  
Vancouver, Washington

**Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our independent audit report on the District's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy  
State Auditor  
Olympia, WA

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## AUDIT RESULTS

This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

### About the audit

This report contains the results of our independent accountability audit of Evergreen School District No. 114 from September 1, 2016 through August 31, 2017.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the State Auditor to examine the financial affairs of all local governments. Our audit involved performing procedures to obtain evidence about the District's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, based on our risk assessment for the year ended August 31, 2017, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Controls over key software applications
- Associated Student Body (ASB) activities – receipting and inventory of student stores at Union and Evergreen high schools, testing of ASB fundraisers at Mountain View and Union high schools
- Tracking and monitoring of technology equipment
- Disbursements – general vendors, travel, credit card transactions
- Payroll – recalculation of gross wages, professional development payments
- Tracking and monitoring fuel usage
- Enrollment reporting at HeLa and Union high schools
- Public works projects – contract compliance, change orders and prevailing wage requirements
- Community Education – review of facility rentals, class fees and cash receipting, including deposit, void and adjustment testing

## RELATED REPORTS

### **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 is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

### **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 Schedule of Findings and Questioned Costs section of the separate financial statement and single audit report. That report includes a federal finding regarding suspension and debarment requirements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

## INFORMATION ABOUT THE DISTRICT

Evergreen School District No. 114 serves approximately 26,000 students in kindergarten through 12th grade. Located in Clark County, the District operates 37 schools, including six high schools, six middle schools, 21 elementary schools, the Clark County Vocational Skills Center, the Evergreen Internet Academy, Evergreen Flex Academy, 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 \$345 million annual budget, with staff of approximately 3,650 employees.

### Contact information related to this report

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*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for Evergreen School District No. 114 at <http://portal.sao.wa.gov/ReportSearch>.

## 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 to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

<b>Contact information for the State Auditor's Office</b>	
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