

# **Washington State Auditor's Office**

## **Accountability Audit Report**

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### **Snoqualmie Valley School District No. 410 King County**

Report Date  
**May 8, 2014**

**Report No. 1011871**

Issue Date  
**May 19, 2014**



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

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## Washington State Auditor Troy Kelley

May 19, 2014

Board of Directors  
Snoqualmie Valley School District No. 410  
Snoqualmie, 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 Snoqualmie Valley School District No. 410'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 8, 2014**

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# Audit Summary

## **Snoqualmie Valley School District No. 410 King County May 8, 2014**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Snoqualmie Valley School District No. 410 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:

- Associated Student Body activities
- Transportation
- Procurement

### ***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**

**Snoqualmie Valley School District No. 410**  
**King County**  
**May 8, 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**

### **Snoqualmie Valley School District No. 410**

**King County**

**May 8, 2014**

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

Snoqualmie Valley School District No. 410 is located in the foothills of the Cascade Mountains and covers 400 square miles serving the communities of Snoqualmie, North Bend and Fall City and surrounding areas of unincorporated King County. The District serves about 6,300 students and families with five elementary schools, two middle schools, one comprehensive high school and one alternative school.

An elected, five-member Board of Directors governs the District. The Board appoints the Superintendent to oversee the District's daily operations as well as its 643 employees. For fiscal year 2013, the District operated on an annual budget of approximately \$74.7 million.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:

Dan Popp  
Scott Hodgins  
Marci Busby  
Geoff Day  
Carolyn Simpson

### ***APPOINTED OFFICIALS***

Superintendent

Joel Aune

### ***DISTRICT CONTACT INFORMATION***

Address: Snoqualmie Valley School District No. 410  
P.O. Box 400  
Snoqualmie, WA 98065

Phone: 425-831-8012

Website: [www.svsd410.org](http://www.svsd410.org)

### ***AUDIT HISTORY***

We audit the District annually. The District has not received a finding in the last five 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.

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**Deputy Director of Quality Assurance**  
**Deputy Director of Communications**  
**Local Government Liaison**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

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