

Washington State Auditor's Office

Accountability Audit Report

Mossyrock School District No. 206 **Lewis County**

Report Date
May 8, 2014

Report No. 1012248

Issue Date
July 21, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

July 21, 2014

Board of Directors
Mossyrock School District No. 206
Mossyrock, 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 Mossyrock School District No. 206'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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Lewis County
May 8, 2014

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Audit Summary

Mossyrock School District No. 206 Lewis County May 8, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Mossyrock School District No. 206 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
- General revenue
- General expenditures
- Financial condition
- Transportation
- Staff mix
- Credit card disbursements
- General disbursements
- Cash receipting
- Associated Student Body

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.

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| Related Reports |
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Mossyrock School District No. 206
Lewis 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 program, which is listed in the Federal Summary section of the financial statement and single audit report.

Description of the District

Mossyrock School District No. 206

Lewis County

May 8, 2014

ABOUT THE DISTRICT

Mossyrock School District No. 206 provides education and support services to approximately 578 students in prekindergarten through 12th grade in Lewis County. An elected, five-member Board of Directors governs the District. Board Members serve staggered, four-year terms. The Board appoints a Superintendent to oversee the District's daily operations as well as its approximately 72 employees. For fiscal years 2012 and 2013, the District operated on annual budgets of \$5.4 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Curt Spahn (through December 2011)
Donna Wilson
Denise Weise
Ken Rankin
Jack DeGoede
Jesse Nelson (effective January 2012)

APPOINTED OFFICIALS

Superintendent

Dr. Karen Ernest

DISTRICT CONTACT INFORMATION

Address: Mossyrock School District No. 206
P.O. Box 478
Mossyrock, WA 98564

Phone: 360-983-3181

Website: www.mossyrockschools.org

AUDIT HISTORY

The past seven audits, as well as the current audit, have been free of findings. District management is committed to strong internal controls and compliance with applicable statutes. Management has been responsive to prior audit recommendations. Audit concerns are often discussed, addressed and resolved before the completion of our audit.



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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