

# **Washington State Auditor's Office**

## **Accountability Audit Report**

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### **Highline School District No. 401** **King County**

Report Date  
**May 23, 2014**

**Report No. 1012288**

Issue Date  
**July 28, 2014**



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

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Independence • Respect • Integrity



## Washington State Auditor Troy Kelley

July 28, 2014

Board of Directors  
Highline School District No. 401  
Burien, 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 Highline School District No. 401'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 23, 2014**

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# Audit Summary

## Highline School District No. 401 King County May 23, 2014

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

This report contains the results of our independent accountability audit of Highline School District No. 401 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:

- Teacher education and experience (staff mix) reporting
- Student transportation reporting

### ***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.

<b>Related Reports</b>
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**Highline School District No. 401  
King County  
May 23, 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**

### **Highline School District No. 401**

**King County**

**May 23, 2014**

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

Highline School District No. 401 serves a 43.8 square-mile area including the cities of Burien, Normandy Park and SeaTac and portions of the city of Des Moines and unincorporated King County. The District serves approximately 19,000 students in kindergarten through 12th grade and operates two comprehensive high schools, eight smaller learning community high schools, four middle schools, 18 elementary schools, one vocational skills center, one aviation high school, an outdoor camp and a learning center.

An elected, five-member Board of Directors governs the District. The Board appoints a Superintendent to oversee the District's daily operations as well as its 2,000 employees. For fiscal year 2013, the District's governmental funds revenue was approximately \$222 million.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:

Angelica Alvarez  
Tyrone Curry, Sr.  
Susan Goding  
Bernie Dorsey  
Michael Spear

### ***APPOINTED OFFICIALS***

Superintendent

Dr. Susan Enfield

## ***DISTRICT CONTACT INFORMATION***

Address: Highline School District No. 401  
15675 Ambaum Blvd. S.W.  
Burien, WA 98166

Phone: 206-277-5949

Website: [www.hsd401.org](http://www.hsd401.org)

## ***AUDIT HISTORY***

We audit the District annually. The District has received seven findings in the last five years. These findings included two regarding the reporting of excused absences and the others regarding enrollment reporting, staff mix reporting, financial reporting, federal Davis-Bacon requirements and time and effort reporting requirements. All findings have been resolved.

District officials and management have routinely taken steps to make improvements and follow our recommendations.



## **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 Communications**  
**Public Records Officer**  
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**Toll-free Citizen Hotline**

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**Kelly Collins, CPA**  
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