



Washington State Auditor's Office

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Accountability Audit Report

Coulee-Hartline School District No. 151

Grant County

For the period September 1, 2012 through August 31, 2015

Published July 25, 2016

Report No. 1017070





Washington State Auditor's Office

July 25, 2016

Board of Directors
Coulee-Hartline School District No. 151
Coulee City, 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 report on the District's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

A handwritten signature in cursive script that reads "Troy X. Kelley".

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

In most areas we audited, District operations complied with applicable requirements and provided adequate safeguarding of public resources. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

However, we noted certain matters that we communicated to District management in a letter dated July 6, 2016, related to the District's internal controls over cash receipting. We appreciate the District's commitment to resolving those matters.

About the audit

This report contains the results of our independent accountability audit of Coulee-Hartline School District No. 151 from September 1, 2012 through August 31, 2015.

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.

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, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Teacher education and experience reporting
- Self-insurance
- Internal controls over payroll disbursements
- Cash receipting

RELATED REPORTS

Financial

Our opinion on the District's financial statements 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>.

INFORMATION ABOUT THE DISTRICT

Coulee-Hartline School District No. 151 serves approximately 190 students in kindergarten through 12th grade in Grant County. The District operates one elementary school and one high school. The District has a cooperative agreement with the Almira School District that combines the high school students from both districts into one school located in Coulee City.

An elected, five-member Board of Directors governs the District. Four Directors serve four-year terms and one Director serves a two-year term. The Board appoints a Superintendent to oversee the District's daily operations as well as its 50 employees. For the years under audit, the District operated on annual budgets of approximately \$3.4 million.

Contact information related to this report	
Address:	Coulee-Hartline School District No. 151 410 West Locust Street Coulee City, WA 99115
Contact:	Carol Visker, Business Manager
Telephone:	(509) 632-5231
Website:	www.achsd.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for Coulee-Hartline School District No. 151 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.

Contact information for the State Auditor's Office	
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov