



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report
Muckleshoot Indian Tribe
(Muckleshoot Tribal School)
King County

For the period September 1, 2014 through August 31, 2015

Published April 17, 2017

Report No. 1018921





Office of the Washington State Auditor
Pat McCarthy

April 17, 2017

Muckleshoot Indian Tribe
Auburn, 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 School 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 School'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,

Pat McCarthy
State Auditor
Olympia, WA

TABLE OF CONTENTS

Audit Summary.....	4
Information About The School.....	5
About The State Auditor’s Office.....	6

AUDIT SUMMARY

Results in brief

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

About the audit

This report contains the results of our independent accountability audit of Muckleshoot Indian Tribe from September 1, 2014 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 School'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:

- Student enrollment reporting
- Teacher education and experience (staff mix) reporting
- Payroll
- General revenue and expenditures

INFORMATION ABOUT THE SCHOOL

Muckleshoot Tribal School opened in September 2014 as one of three Washington State Tribal Compact Schools, located in King County. For school year 2015, the Muckleshoot Tribal School served approximately 403 students in grades K-12. The Muckleshoot Tribal School's education campus offers one elementary school, one middle school, and one high school. The School received approximately \$2.4 million in direct state funding for fiscal year 2015. As a sovereign nation, the Muckleshoot Indian Tribe has the ultimate control over the educational needs of the students attending the Muckleshoot Tribal School.

Contact information related to this report

Address:	Muckleshoot Indian Tribe 39015 172nd Avenue S.E. Auburn, WA 98092
Contact:	Allison Laird, Grants and Contracts Director
Website:	www.muckleshoottribalschool.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for Muckleshoot Indian Tribe 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