



**Office of the Washington State Auditor**  
**Pat McCarthy**

## **Accountability Audit Report**

# **Willapa Valley School District No. 160**

**Pacific County**

**For the period September 1, 2013 through August 31, 2016**

**Published November 16, 2017**

**Report No. 1020187**





**Office of the Washington State Auditor**  
**Pat McCarthy**

November 16, 2017

Superintendent and Board of Directors  
Willapa Valley School District No. 160  
Menlo, 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,

Pat McCarthy  
State Auditor  
Olympia, WA

## TABLE OF CONTENTS

Audit Summary .....	4
Related Reports .....	5
Information About The District .....	6
About The State Auditor’s Office .....	7

## AUDIT SUMMARY

### Results in brief

In the 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.

### About the audit

This report contains the results of our independent accountability audit of Willapa Valley School District No. 160 from September 1, 2013 through August 31, 2016.

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:

- Financial condition
- Open public meetings
- Self-insurance
- Enrollment
- Cash receipting
- Payroll
- General disbursements
- Procurement – public works

## 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>.

That report includes a finding for a significant deficiency in internal controls over financial reporting regarding financial statement accounting and reporting.

## INFORMATION ABOUT THE DISTRICT

Willapa Valley School District No. 160 provides public school service to approximately 330 students in kindergarten through 12th grade in Pacific County. In addition to providing basic education, the District provides supplemental programs and learning opportunities for students such as special education, food services and transportation services.

The District's five-member Board of Directors is the primary policy-making body, exercising budgetary and financial control for the District. Board Members are elected to staggered, four-year terms. The Superintendent is appointed by the Board to administer day-to-day operations of the District and carries out the decisions made by the Board. For the 2014, 2015 and 2016 school years the District had approximately 26 certified employees and 30 classified employees. The District operated on a budget of approximately \$4.1 million, \$4.4 million and \$4.5 million for fiscal years 2014, 2015, and 2016, respectively.

Contact information related to this report	
Address:	Willapa Valley School District No. 160 P.O. Box 128 Menlo, WA 98561
Contact:	Jennifer Oatfield, Business Manager
Telephone:	(360) 942-5855
Website:	<a href="http://www.willapa.wednet.edu">www.willapa.wednet.edu</a>

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for Willapa Valley School District No. 160 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	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>