

Washington State Auditor's Office
Accountability Audit Report

Waitsburg School District No. 401-100
Walla Walla County

Report Date
April 29, 2011

Report No. 1005689

Issue Date
May 23, 2011



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

May 23, 2011

Board of Directors
Waitsburg School District No. 401-100
Waitsburg, 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 Waitsburg School District No. 401-100'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,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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Walla Walla County
April 29, 2011

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Audit Summary

Waitsburg School District No. 401-100
Walla Walla County
April 29, 2011

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Waitsburg School District No. 401-100 from September 1, 2007 through August 31, 2010.

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:

- Apportionment – teacher education and experience (staff mix) reporting
- Associated Student Body – fundraisers, disbursements and cash receipting
- Apportionment – enrollment reporting
- Apportionment – transportation reporting
- Financial condition

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.

Related Reports

Waitsburg School District No. 401-100
Walla Walla County
April 29, 2011

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

Waitsburg School District No. 401-100
Walla Walla County
April 29, 2011

ABOUT THE DISTRICT

Waitsburg School District No. 401-100 provides educational services to approximately 340 students in kindergarten through 12th grade in Walla Walla County.

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 approximately 50 employees. For fiscal year 2008, 2009 and 2010, the District operated on annual budgets of approximately \$3.8 million, \$3.8 million and \$3.6 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Dr. Randy Pearson
Elizabeth Cole (through November 2009)
Terry Jacoy
Ross Hamann
Greg Zuger
Marilyn Johnson (effective December 2009)

APPOINTED OFFICIALS

Superintendent
Business Manager

Carol Clarke
Becky Dunn

DISTRICT CONTACT INFORMATION

Address: Waitsburg School District No. 401-100
P.O. Box 217
Waitsburg, WA 99361

Phone: (509) 337-6301

Website: www.waitsburgsd.org

AUDIT HISTORY

We audit the District once every three years. The District has been free of findings for the past 10 years.



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.

Our mission is to work in cooperation 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 our 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 continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

State Auditor
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Deputy Chief of Staff
Chief Policy Advisor
Director of Audit
Director of Special Investigations
Director for Legal Affairs
Director of Quality Assurance
Local Government Liaison
Communications Director
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