

Washington State Auditor's Office

Accountability Audit Report

Tumwater School District No. 33 **Thurston County**

Report Date
April 30, 2014

Report No. 1011763

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May 8, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

May 8, 2014

Board of Directors
Tumwater School District No. 33
Tumwater, 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 Tumwater School District No. 33'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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Thurston County
April 30, 2014

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Audit Summary

Tumwater School District No. 33 Thurston County April 30, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Tumwater School District No. 33 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:

- General revenues
- Open Public Meetings Act
- Enrollment
- Transportation
- Small and attractive assets
- Staff mix
- Financial condition
- Associated Student Body
- Imprest funds

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

Tumwater School District No. 33 Thurston County April 30, 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. That report includes a federal finding regarding a lack of internal controls in place to ensure compliance with matching requirements for its Fund for the Improvement of Education program.

Description of the District

Tumwater School District No. 33 Thurston County April 30, 2014

ABOUT THE DISTRICT

Tumwater School District No. 33 provides educational services to over 6,000 students in Thurston County. The District's main objective is to provide public school services to students in kindergarten through 12th grade. The District has 10 schools: six elementary schools, two middle schools, two high schools, plus one alternative high school. In addition, the District is host and fiscal agent for two regional programs: New Market Skills Center, which provides career and technical education to students in the region, and Tumwater West, which provides instruction to students in the Thurston County Detention 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 632 employees. For the 2012-2013 school year, the District operated on an annual general fund budget of \$61 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Jay Wood
Robert Barclift
Janine Ward
Kim Reykdal
Rita Luce

APPOINTED OFFICIALS

Superintendent
Director of Financial Services

Mike Kirby
Allen Jones (through June 2013)
Donna Morey (effective July 2013)

DISTRICT CONTACT INFORMATION

Address: Tumwater School District No. 33
419 Linwood Avenue S.W.
Tumwater, WA 98502-6845

Phone: 360-709-7011

Website: www.tumwater.k12.wa.us

AUDIT HISTORY

We audit the District annually. The 2011 audit contained a finding for a lack of adequate controls over enrollment reporting in its Alternative Learning Experience program Secondary Options. That finding has been resolved. Prior to that audit, the District had been free of findings for the previous six audits. The current audit is free of findings.



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 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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