

Washington State Auditor's Office

Accountability Audit Report

Prosser School District No. 116 **Benton County**

Report Date
April 30, 2014

Report No. 1011764

Issue Date
May 8, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

May 8, 2014

Board of Directors
Prosser School District No. 116
Prosser, 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 Prosser School District No. 116'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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Benton County
April 30, 2014

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Audit Summary

**Prosser School District No. 116
Benton County
April 30, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Prosser School District No. 116 from September 1, 2010 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:

- Open public meeting minutes
- Payroll
- Vendor payments
- Student enrollment reporting
- Teacher education and experience (staff mix) reporting
- Student transportation reporting

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

**Prosser School District No. 116
Benton 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 program, which is listed in the Federal Summary section of the financial statement and single audit report.

Description of the District

Prosser School District No. 116

Benton County

April 30, 2014

ABOUT THE DISTRICT

Prosser School District No. 116 provides educational services to approximately 2,800 students in kindergarten through 12th grade in Benton County. The District operates one high school, one alternative school, a middle school and three elementary schools.

An elected, five-member Board of Directors administers the District. The Board appoints a Superintendent to oversee the District's daily operations as well as its approximately 400 employees. The District had total revenue of approximately \$30.5 million, \$29.7 million and \$28.3 million in fiscal years 2011, 2012 and 2013, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

President

Kay Brader

Bill Starkey

Timothy D. Rankin

Winthrop E. Taylor

Jermey Tuttle

Note: Travis Davis replaced Kay Brader in December 2011. Gayle Wheeler replaced Bill Starkey in December 2011. Bruce Matsumura replaced Travis Davis in July 2013. Timothy Rankin was president in 2012. Gayle Wheeler is president since 2013.

APPOINTED OFFICIALS

Superintendent

Business Manager

Dr. Ray Tolcacher

Craig Reynolds

DISTRICT CONTACT INFORMATION

Address: Prosser School District No. 116
1126 Meade Avenue, Suite A
Prosser, WA 99350

Phone: 509-786-3323

Website: www.edline.net

AUDIT HISTORY

We audit the District once every three years. The past three audits were two-year audits. In the last four audits, the District received one finding related to inventory misappropriation. This finding has been resolved. No findings have been reported since 2006.



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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Deputy Director of Local Audit
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Deputy Director of Quality Assurance
Deputy Director of Communications
Local Government Liaison
Public Records Officer
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