

Washington State Auditor's Office

Accountability Audit Report

Finley School District No. 53 **Benton County**

Report Date
May 2, 2014

Report No. 1011802

Issue Date
May 12, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

May 12, 2014

Board of Directors
Finley School District No. 53
Kennewick, 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 Finley School District No. 53'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
May 2, 2014

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Audit Summary

Finley School District No. 53 Benton County May 2, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Finley School District No. 53 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:

- Financial condition
- Transportation
- Associated Student Body
- Enrollment
- Controls over key software applications
- General disbursements

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

**Finley School District No. 53
Benton County
May 2, 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 is listed in the Federal Summary section of the financial statement and single audit report.

Description of the District

Finley School District No. 53 Benton County May 2, 2014

ABOUT THE DISTRICT

Finley School District No. 53 provides a full range of school programs and services including basic elementary, middle school, high school, vocational education, bilingual education, pupil transportation, food services and special education. The District operates three school buildings and serves approximately 920 students.

An elected, five-member Board of Directors governs District operations. Board Members serve staggered, four-year terms. The Board appoints a Superintendent to oversee the District's daily operations as well as its approximately 125 employees. The District operated on an annual budget of approximately \$9 million to \$10 million for the fiscal years under audit.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Larry Ayer, Chair
Scott Conley (term ended 2013)
Ken Cox
Priscilla Crane
Carol Sonderland (left November 2011)
Stephen McGaughey (started 2011)

APPOINTED OFFICIALS

Superintendent
Business Manager

Lance Hahn
Colleen Cowan

DISTRICT CONTACT INFORMATION

Address: Finley School District No. 53
 224606 E. Game Farm Road
 Kennewick, WA 99337

Phone: 509-586-3217

Website: www.finleysd.org

AUDIT HISTORY

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



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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