

Washington State Auditor's Office

Accountability Audit Report

Waitsburg School District No. 401-100 **Walla Walla County**

Report Date
May 14, 2014

Report No. 1011929

Issue Date
May 22, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

May 22, 2014

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,

TROY KELLEY
STATE AUDITOR

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Walla Walla County
May 14, 2014

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Audit Summary

Waitsburg School District No. 401-100 Walla Walla County May 14, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Waitsburg School District No. 401-100 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:

- Associated Student Body
- Accounts payable
- Payroll information system risk
- WESPAC information systems security
- Teacher education and experience (staff mix) reporting
- Student enrollment 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

Waitsburg School District No. 401-100
Walla Walla County
May 14, 2014

FINANCIAL

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

Description of the District

Waitsburg School District No. 401-100 Walla Walla County May 14, 2014

ABOUT THE DISTRICT

Waitsburg School District No. 401-100 is a small rural kindergarten through 12th grade school district in Walla Walla County. The District has approximately 340 students and employs a staff of approximately 30 certified and 20 classified employees.

An elected, five-member Board of Directors governs the District and appoints a Superintendent, who is responsible for the day-to-day operations. The District had annual revenues and expenditures of \$4,159,740 and \$4,147,966 for fiscal year 2011, \$4,005,426 and \$4,198,103 for fiscal year 2012 and \$3,942,204 and \$3,816,826 for fiscal year 2013, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Ross Hamann, Chair
Greg Zuger
Terry Jacoy
Christy House
Marilyn Johnson
Randolph Pearson

Note: Christy House replaced Terry Jacoy in December 2011.

APPOINTED OFFICIALS

Superintendent
Business Manager

Carol Clarke
Rebecca 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 for accountability 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.

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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