

Washington State Auditor's Office

Accountability Audit Report

Vashon Island School District No. 402 **King County**

Report Date
May 19, 2014

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May 27, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

May 27, 2014

Board of Directors
Vashon Island School District No. 402
Vashon, 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 Vashon Island School District No. 402'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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King County
May 19, 2014

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Audit Summary

Vashon Island School District No. 402 King County May 19, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Vashon Island School District No. 402 from September 1, 2011 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:

- Accounting/financial reporting
- Cash receipting
- Contracts/agreements
- Public works (high school modernization project)
- Financial condition
- Teacher education and experience (staff mix) reporting
- Student enrollment reporting
- Student transportation reporting
- Associated Student Body

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

Vashon Island School District No. 402
King County
May 19, 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.

Description of the District

Vashon Island School District No. 402

King County

May 19, 2014

ABOUT THE DISTRICT

Vashon Island School District No. 402 serves approximately 1,554 students from kindergarten through 12th grade. The District is located west of Seattle on Vashon Island. The District operates one high school, one middle school and one elementary school.

An elected, five-member Board of Directors oversees the District. The Board appoints managers, approves budgets and handles other fiscal duties. For fiscal years 2012 and 2013, the District had operating budgets of approximately \$14.3 million and 14.2 million, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Don Chasan
Bob Hennessey
Kathy Jones
Steve Ellison
Laura Wishik

APPOINTED OFFICIALS

Superintendent

Michael Soltman

DISTRICT CONTACT INFORMATION

Address: Vashon Island School District No. 402
P.O. Box 547
Vashon, WA 98070

Phone: (206) 463-2121

Website: www.vashonsd.org

AUDIT HISTORY

We audit the District's financial statements and federal programs annually. We conduct an accountability audit every other year.

The 2009 audit found issues with internal controls over the preparation of financial statements, which resulted in a restatement. In addition, the 2009 audit had issues over both staff mix reporting and the use of restricted funds. The 2010 audit found a significant deficiency in preparation of the Child Nutrition Cluster grant reimbursements. All three of the prior audit findings have been resolved.



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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