

Washington State Auditor's Office
Accountability Audit Report

Mount Adams School District No. 209
Yakima County

Report Date
June 24, 2014

Report No. 1012158

Issue Date
June 30, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

June 30, 2014

Board of Directors
Mount Adams School District No. 209
White Swan, 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 Mount Adams School District No. 209'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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Yakima County
June 24, 2014

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Audit Summary

**Mount Adams School District No. 209
Yakima County
June 24, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Mount Adams School District No. 209 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:

- Open Public Meetings Act
- Payroll
- Teacher education and experience (staff mix) reporting
- Cash receipting
- Student transportation reporting
- Associated Student Body – cash receipting

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

Mount Adams School District No. 209
Yakima County
June 24, 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

Mount Adams School District No. 209 Yakima County June 24, 2014

ABOUT THE DISTRICT

Mount Adams School District No. 209 serves approximately 990 students in Yakima County. It provides a full-range of school programs and services including basic elementary, middle school, high school, vocational education, bilingual education, pupil transportation, food services, special education and numerous special programs for remedial and enriched education. The District operates three school campuses.

An elected, five-member Board of Directors governs the District. The Board appoints management to oversee the District's daily operations as well as its 69 certified and 64 classified employees. In 2012 and 2013, the District operated on a budget of approximately \$12 million for each of the two years under audit.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Larry Garcia
Todd Spencer, Chair
Greg Bailey
Joyce Ryan
Richard Simmons

Note: Richard Simmons was replaced by Linda King in 2014.

APPOINTED OFFICIALS

Superintendent
Director of Business Operations

Henry Strom
Michael Wells

DISTRICT CONTACT INFORMATION

Address: Mount Adams School District No. 209
621 Signal Peak Road
P.O. Box 578
White Swan, WA 98952

Phone: (509) 874-2611

Website: www.mtadams.wednet.edu

AUDIT HISTORY

We typically audit the District every two years. The past five audits reported two findings. We issued findings in in 2009 and 2007, both regarding internal controls over Associated Student Body cash receipting. These issues 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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