

# **Washington State Auditor's Office**

## **Accountability Audit Report**

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### **Evergreen School District No. 205** **Stevens County**

Report Date  
**July 25, 2014**

**Report No. 1012459**

Issue Date  
**September 4, 2014**



**Washington State Auditor**  
**Troy Kelley**

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Independence • Respect • Integrity



## Washington State Auditor Troy Kelley

September 4, 2014

Board of Directors  
Evergreen School District No. 205  
Gifford, 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 Evergreen School District No. 205's internal controls and compliance. This report will also be published on our website at [www.sao.wa.gov](http://www.sao.wa.gov) as a matter of public record. Our audit was performed under the authority of state law (RCW 43.09.260) and included procedures we considered necessary under the circumstances.

Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

**TROY KELLEY**  
STATE AUDITOR

# **Audit Summary**

## **Evergreen School District No. 205 Stevens County July 25, 2014**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Evergreen School District No. 205 from September 1, 2012 through August 31, 2013.

The objective of our audit was to evaluate the adequacy of the District's internal controls to safeguard public resources and the District's compliance with state law and its own policies. In keeping with general auditing practices, we did not review every aspect of the District's internal controls and compliance. Instead, our review focused on areas representing the highest risk of misappropriation, misuse or noncompliance.

Our report is addressed to the governing body and management of the District. However, this report is a matter of public record and its distribution is not limited.

### ***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 its own policies in the areas we examined.

## **Description of the District**

**Evergreen School District No. 205**  
**Stevens County**  
**July 25, 2014**

### ***ABOUT THE DISTRICT***

Evergreen School District No. 205 has six employees and serves an average student enrollment of 20. The District has one campus for kindergarten through sixth grade. The District is governed by a five-member Board of Directors. The Board Members are elected to four-year terms of office.

### ***DISTRICT CONTACT INFORMATION***

Address: Evergreen School District No. 205  
3341 Addy Gifford Road  
Gifford, WA 99131

Phone: 509-722-6084



## **ABOUT THE STATE AUDITOR'S OFFICE**

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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 Quality Assurance**  
**Deputy Director of Communications**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Troy Kelley**  
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**Sadie Armijo**  
**Mark Rapozo, CPA**  
**Lou Adams, CPA**  
**Barb Hinton**  
**Thomas Shapley**  
**Mary Leider**  
**(360) 902-0370**  
**(866) 902-3900**

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