



Washington State Auditor's Office

Independence • Respect • Integrity

Accountability Audit Report

Lind School District No. 158

Adams County

For the period September 1, 2012 through August 31, 2014

Published June 18, 2015

Report No. 1014345





Washington State Auditor

June 18, 2015

Superintendent and Board of Directors
Lind School District No. 158
Lind, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the District's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

JAN M. JUTTE, CPA, CGFM
ACTING STATE AUDITOR
OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

In most areas we audited, District operations complied with applicable requirements and provided adequate safeguarding of public resources. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

However, we noted certain matters that we communicated to District management in a letter dated June 11, 2015, related to procurement requirements. We appreciate the District's commitment to resolving those matters.

About the audit

This report contains the results of our independent accountability audit of Lind School District No. 158 from September 1, 2012 through August 31, 2014.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the District's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Procurement (bidding/prevaling wage)
- Payments/expenditures
- Associated Student Body
- Teacher education and experience (staff mix) reporting

RELATED REPORTS

Financial

Our opinion on the District's financial statements is provided in a separate report issued in June 2015, which includes the District's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

INFORMATION ABOUT THE DISTRICT

Lind School District No. 158 serves approximately 220 students in Adams County. Until fiscal year 2014, the District operated one combined middle and high school and one elementary school. Starting in fiscal year 2014, the District runs a cooperative middle school in Lind with Ritzville School District. All Lind high school students attend a similar cooperative high school in Ritzville. The District is part of a transportation cooperative with Ritzville School District and a member of an athletic cooperative with Sprague and Ritzville districts.

An elected, five-member Board of Directors governs the District. The Board appoints a Superintendent to oversee the District's daily operations as well as its approximate 40 employees. In fiscal year 2013, the District and Ritzville School District selected a Superintendent who serves part-time at both districts. The District had revenues of \$4 million and \$4.4 million in fiscal years 2013 and 2014, respectively.

Contact information related to this report	
Address:	Lind School District No. 158 P.O. Box 340 Lind, WA 99341-0340
Contact:	Christi Dahl, Sr. Fiscal Manager
Telephone:	(509) 789-3751
Website:	www.lind.k12.wa.us

Information current as of report publish date.

Audit history

You can find current and past audit reports for Lind School District No. 158 at <http://portal.sao.wa.gov/ReportSearch>.

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 to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor's Office	
Deputy Director for Communications	Thomas Shapley Thomas.Shapley@sao.wa.gov (360) 902-0367
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov