

# **Washington State Auditor's Office**

## **Accountability Audit Report**

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### **University Place School District No. 83 Pierce County**

Report Date  
**May 16, 2014**

**Report No. 1011928**

Issue Date  
**May 22, 2014**



**Washington State Auditor  
Troy Kelley**

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## Washington State Auditor Troy Kelley

May 22, 2014

Board of Directors  
University Place School District No. 83  
University Place, 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 University Place School District No. 83'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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**Pierce County**  
**May 16, 2014**

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# Audit Summary

## University Place School District No. 83 Pierce County May 16, 2014

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

This report contains the results of our independent accountability audit of University Place School District No. 83 from September 1, 2012 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:

- Insurance
- Financial condition
- Third party cash receipting
- Student transportation reporting
- Teacher education and experience (staff mix) reporting
- Student enrollment 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.

<b>Related Reports</b>
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**University Place School District No. 83**  
**Pierce County**  
**May 16, 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**

### **University Place School District No. 83**

**Pierce County**

**May 16, 2014**

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

University Place School District No. 83 serves approximately 5,500 students from preschool through 12th grade in Pierce County. The District operates four elementary schools, two intermediate schools, one junior high school and one senior high school. The District has approximately 800 full- and part-time employees including administrators, teachers, substitutes and support staff.

An elected, five-member Board of Directors governs the District. Board Members are elected to staggered, four-year terms. The Board appoints the District's Superintendent, who serves as the chief administrative officer of the District. The District's general fund operates an annual budget of \$54 million.

#### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:

Christine Kilduff  
Michael Ehart  
Annie Fitzsimmons  
Mary Lu Dickinson  
Rick Maloney

#### ***APPOINTED OFFICIALS***

Superintendent

Patti Banks

## ***DISTRICT CONTACT INFORMATION***

Address: University Place School District No. 83  
3717 Grandview Drive W.  
University Place, WA 98466

Phone: 253-566-5600

Website: [www.upsd.wednet.edu](http://www.upsd.wednet.edu)

## ***AUDIT HISTORY***

We audit the District annually. The past five audits have reported one finding. There were no findings reported in the 2008 and 2009 audits. The fiscal year 2010 audit contained one finding regarding suspension and debarment for the state Fiscal Stabilization Fund grant. The 2011 and 2012 audits reported no audit findings. The prior audit finding has been resolved.



## **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**  
**Local Government Liaison**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Troy Kelley**  
**Doug Cochran**  
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**Jan M. Jutte, CPA, CGFM**  
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