

Washington State Auditor's Office
Accountability Audit Report

Snohomish School District No. 201
Snohomish County

Report Date
April 9, 2014

Report No. 1011784

Issue Date
May 12, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

May 12, 2014

Board of Directors
Snohomish School District No. 201
Snohomish, 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 Snohomish School District No. 201'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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Snohomish County
April 9, 2014

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Audit Summary

Snohomish School District No. 201
Snohomish County
April 9, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Snohomish School District No. 201 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:

- Aquatic Center contracts/agreements
- Cash receipting at the Aquatic Center
- HD Baker In-Touch receipting system
- Cost allocation
- Student enrollment reporting
- Student transportation reporting
- Surplus property
- System review of asset monitoring

RESULTS

In most areas, the District complied with state laws and regulations and its own policies and procedures.

However, we noted certain matters that we communicated to District management. We appreciate the District's commitment to resolving those matters.

Related Reports

Snohomish School District No. 201
Snohomish County
April 9, 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

Snohomish School District No. 201

Snohomish County

April 9, 2014

ABOUT THE DISTRICT

Snohomish School District No. 201 provides public school services to approximately 10,000 students in kindergarten through 12th grade. The District's service area covers 165 square miles including the city of Snohomish and neighboring unincorporated portions of Snohomish County. The District operates two high schools, an alternative high school, two middle schools, nine elementary schools, a preschool, a primary care center, a parent partnership program for home-school families and an aquatic center.

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 608 certified and 479 classified employees. For the 2012-2013 school year, the District had expenditures of \$148,320,177.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Shaunna Ballas
Jay Hagen
Leah Hughes-Anderson
David Johnston
Josh Seek

APPOINTED OFFICIALS

Superintendent
Executive Director of Business
Services

Dr. William Mester

Tom Laufmann

DISTRICT CONTACT INFORMATION

Address: Snohomish School District No. 201
1601 Avenue D
Snohomish, WA 98290

Phone: (360) 563-7244

Website: www.sno.wednet.edu

AUDIT HISTORY

We audit the District annually. We issued findings in fiscal years 2007, 2008 and 2009 related to transportation reporting and a finding in fiscal year 2011 related to enrollment reporting for an Alternative Learning Experience program. The 2007, 2008 and 2009 findings have all been resolved. The fiscal year 2011 finding will be reviewed in 2014.



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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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
Chuck Pfeil, CPA
Kelly Collins, CPA
Jan M. Jutte, CPA, CGFM
Sadie Armijo
Mark Rapozo, CPA
Lou Adams, CPA
Barb Hinton
Thomas Shapley
Mike Murphy
Mary Leider
(360) 902-0370
(866) 902-3900

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