

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Wahkiakum School District No. 200**  
**Wahkiakum County**

Report Date  
**March 18, 2011**

**Report No. 1005298**

Issue Date  
**March 28, 2011**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

March 28, 2011

Board of Directors  
Wahkiakum School District No. 200  
Cathlamet, 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 Wahkiakum School District No. 200'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,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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**Wahkiakum County**  
**March 18, 2011**

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# Audit Summary

## Wahkiakum School District No. 200 Wahkiakum County March 18, 2011

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

This report contains the results of our independent accountability audit of Wahkiakum School District No. 200 from September 1, 2007 through August 31, 2010.

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:

- Apportionment – teacher education and experience (staff mix) reporting
- Associated Student Body
- Apportionment – transportation reporting
- Disbursements/expenditures
- Payroll/personnel
- Apportionment – 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.

## **Related Reports**

**Wahkiakum School District No. 200  
Wahkiakum County  
March 18, 2011**

### ***FINANCIAL***

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

# Description of the District

## Wahkiakum School District No. 200 Wahkiakum County March 18, 2011

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

Wahkiakum School District No. 200 provides public school services to students in kindergarten through 12th grades in Wahkiakum County. The District operates a high school, middle school and elementary school for approximately 463 students.

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 approximately 60 employees. The majority of the District funds come from state funding and local property taxes. For the years under audit, the District operated on annual budgets of approximately \$4.95 million.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:  
Chair

Tony Boyce  
Tina Schubert  
Lee Tischer  
Mike Quigley  
Michelle Budd

### ***APPOINTED OFFICIALS***

Superintendent  
Attorney

W. Robert Garrett  
Daniel Bigelow

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

Address: Wahkiakum School District No. 200  
P.O. Box 398  
Cathlamet, WA 98612

Phone: (360) 795-3271

Website: <http://wahksd.k12.wa.us/>

## ***AUDIT HISTORY***

We audit the District once every three years. The District has not received an audit finding in the past nine years.



## **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.

Our mission is to work in cooperation 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 our 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 continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

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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**Director of Special Investigations**  
**Director for Legal Affairs**  
**Director of Quality Assurance**  
**Local Government Liaison**  
**Communications Director**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

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**Ted Rutt**  
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**Jan Jutte, CPA, CGFM**  
**Ivan Dansereau**  
**Mike Murphy**  
**Mindy Chambers**  
**Mary Leider**  
**(360) 902-0370**  
**(866) 902-3900**

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