

Washington State Auditor's Office
Accountability Audit Report

Anacortes School District No. 103
Skagit County

Report Date
April 7, 2014

Report No. 1011630

Issue Date
April 17, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

April 17, 2014

Board of Directors
Anacortes School District No. 103
Anacortes, 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 Anacortes School District No. 103'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

Table of Contents

**Anacortes School District No. 103
Skagit County
April 7, 2014**

Audit Summary 1

Related Reports 2

Description of the District 3

Audit Summary

**Anacortes School District No. 103
Skagit County
April 7, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Anacortes School District No. 103 from September 1, 2010 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:

- Transportation apportionment
- Staff mix apportionment
- Associated Student Body
- Parking fees
- Payroll
- Contracts
- Credit cards

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

**Anacortes School District No. 103
Skagit County
April 7, 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 programs, which are listed in the Federal Summary section of the financial statement and single audit report.

Description of the District

Anacortes School District No. 103 Skagit County April 7, 2014

ABOUT THE DISTRICT

Anacortes School District No. 103, located in Skagit County on Fidalgo Island, provides educational services for approximately 2,681 students in kindergarten through 12th grade. The District has one high school, one middle school and four elementary schools.

An elected, five-member Board of Directors governs the District. The Board appoints a Superintendent to oversee the District's day-to-day operations as well as its staff of 194 certificated and 185 classified employees. The District's general fund expenditures for the audit period were \$26 million in 2011, \$25.9 million in 2012 and \$26 million in 2013.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Mitch Everton (through November 2011)
Bobbilyn Hogge (effective December 2011)
Robert Maxson (through November 2013)
Erin Rieger (effective November 2013)
Jeannette Papadakis
Carol Pyke (through October 2011)
Dr. Lynne Lang (effective November 2011)
Karl Yost

APPOINTED OFFICIALS

Superintendent
Director of Business and Finance
Director of Learning and Instruction
Director of Special Programs

Dr. Mark Wenzel
Lisa Matthews
Cindy Simonsen
Maggie Thompson

DISTRICT CONTACT INFORMATION

Address: Anacortes School District No. 103
2200 M Avenue
Anacortes, WA 98221

Phone: 360-293-1213

Website: www.asd103.org

AUDIT HISTORY

We audit the District on a three-year cycle. The District has been free of findings for the past five accountability audits.



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.

State Auditor
Chief of Staff
Director of Performance and State Audit
Director of Local Audit
Deputy Director of State Audit
Deputy Director of Local Audit
Deputy Director of Local Audit
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
Barb Hinton
Thomas Shapley
Mike Murphy
Mary Leider
(360) 902-0370
(866) 902-3900

Website
Subscription Service

www.sao.wa.gov
www.sao.wa.gov/EN/News/Subscriptions