

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

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**Walla Walla School District No. 140**  
**Walla Walla County**

Report Date  
**April 29, 2011**

**Report No. 1005715**

Issue Date  
**May 23, 2011**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

May 23, 2011

Board of Directors  
Walla Walla School District No. 140  
Walla Walla, 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 Walla Walla School District No. 140'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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**Walla Walla County**  
**April 29, 2011**

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# Audit Summary

**Walla Walla School District No. 140  
Walla Walla County  
April 29, 2011**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Walla Walla School District No. 140 from September 1, 2009 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:

- Small and attractive assets such as computers
- Debt/covenants
- Safety Net reporting
- Financial condition

## ***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

**Walla Walla School District No. 140  
Walla Walla County  
April 29, 2011**

### ***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. That report includes a federal finding regarding time and effort requirements for the Title I Cluster.

# Description of the District

## Walla Walla School District No. 140 Walla Walla County April 29, 2011

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

Walla Walla School District No. 140 serves over 6,000 students in Walla Walla County. The District provides a full range of school programs and services including elementary, middle school, high school, vocational education, bilingual education, special education, pupil transportation and food services.

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 760 employees. For the 2009-2010 fiscal year, the District operated on a general fund budget of \$59.2 million.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:	Mary Jo Geidl (through November 2009) Cindy Meyer Anne Golden Dr. Jim Lehmann Max Carrera Dan Hess (effective December 2009)
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### ***APPOINTED OFFICIALS***

Superintendent	Richard Carter (through June 2010)
Chief Financial Officer	Mick Miller (effective July 2010) Patricia Johnston

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

Address: Walla Walla School District No. 140  
364 S. Park Street  
Walla Walla, WA 99362

Phone: (509) 527-3000

Website: [www.wwps.org](http://www.wwps.org)

## **AUDIT HISTORY**

We audit the District on an annual basis. The past five audits have reported two findings. The 2007 audit finding related to internal controls and documentation of Associated Student Body activities. The 2009 audit finding related to Safety Net reporting.

# Status of Prior Audit Findings

## Walla Walla School District No. 140 Walla Walla County April 29, 2011

The status of findings contained in the prior years' audit reports of Walla Walla School District No. 140 is provided below:

1. **The District's internal controls were inadequate to ensure it received the correct amount of Safety Net funding.**

Report No. 1003570, dated April 22, 2010

### **Background**

Our audit found the District overstated its demonstrated need for Safety Net money by \$69,816 at the time it applied for the award.

### **Status**

The District returned the over claimed funding; no further issues with Safety Net funding have been identified at the District.



## **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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**Ted Rutt**  
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