

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

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**Lake Washington School District No. 414**  
**King County**

Report Date  
**May 6, 2011**

**Report No. 1005660**

Issue Date  
**May 23, 2011**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

May 23, 2011

Board of Directors  
Lake Washington School District No. 414  
Redmond, 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 Lake Washington School District No. 414'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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King County  
May 6, 2011**

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# **Audit Summary**

**Lake Washington School District No. 414  
King County  
May 6, 2011**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Lake Washington School District No. 414 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:

- Open Public Meetings Act
- Financial condition
- Apportionment – Transportation Reporting
- Bond covenants
- Public works projects
- Safety Net funding

## ***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**

**Lake Washington School District No. 414  
King County  
May 6, 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.

# **Description of the District**

**Lake Washington School District No. 414  
King County  
May 6, 2011**

## ***ABOUT THE DISTRICT***

Lake Washington School District No. 414 serves more than 23,700 students from preschool through 12th grade in east King County. The District operates four high schools, seven junior high schools, 27 elementary schools and 12 choice schools.

An elected, five-member Board of Directors governs the District. The Board appoints management to oversee the District's daily operations as well as its approximately 2,800 employees. For fiscal year 2009-2010, the District operated on an annual budget of approximately \$212 million.

## ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:

Jackie Pendergrass  
Ravi Shahani  
Nancy Bernard  
Christopher Carlson  
Doug Eglington

## ***APPOINTED OFFICIALS***

Superintendent  
Deputy Superintendent

Dr. Chip Kimball  
Janene Fogard

## ***DISTRICT CONTACT INFORMATION***

Address: Lake Washington School District No. 414  
P.O. Box 97039  
Redmond, WA 98073

Phone: (425) 936-1200

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

## ***AUDIT HISTORY***

We audit the District annually. The District has been free of findings for the past two audits. District management has been responsive to audit recommendations.



## **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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**Deputy Chief of Staff**  
**Chief Policy Advisor**  
**Director of Audit**  
**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**  
**Doug Cochran**  
**Jerry Pugnetti**  
**Chuck Pfeil, CPA**  
**Jim Brittain, CPA**  
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**Mike Murphy**  
**Mindy Chambers**  
**Mary Leider**  
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