

Washington State Auditor's Office
Accountability Audit Report

Lake Washington School District No. 414
King County

Report Date
May 14, 2013

Report No. 1010642

Issue Date
October 7, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

October 7, 2013

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,

TROY KELLEY
STATE AUDITOR

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King County
May 14, 2013**

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Audit Summary

**Lake Washington School District No. 414
King County
May 14, 2013**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Lake Washington School District No. 414 from September 1, 2011 through August 31, 2012.

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:

- Procurement – public works projects
- Procurement – purchases
- Payroll
- Apportionment – enrollment
- Cash receipting

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 14, 2013**

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 14, 2013

ABOUT THE DISTRICT

Lake Washington School District No. 414 serves more than 25,000 students from preschool through 12th grade in east King County. It encompasses 76 square miles and serves the cities of Kirkland, Redmond and parts of Sammamish, Bothell and Woodinville. The District operates nine high schools, 13 middle schools and 31 elementary schools. Included in these numbers are 12 choice schools (optional schooling alternatives) whose grade levels can vary.

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 2011-2012, the District operated on a budget of approximately \$223 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Jackie Pendergrass
Ravi Shahani (through December 31, 2011)
Siri Bliesner (effective January 1, 2012)
Doug Eglington
Chris Carlson
Nancy Bernard

APPOINTED OFFICIALS

Superintendent

Dr. Chip Kimball (through June 30, 2012)

Deputy Superintendents:

Dr. Traci Pierce (effective July 1, 2012)

Dr. Traci Pierce (through June 30, 2012)

Heather Sinclair (effective July 1, 2012)

Deputy Superintendent

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

AUDIT HISTORY

We audit the District annually. The District has been free of findings for the past four 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.

Our mission is to 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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