

Washington State Auditor's Office
Accountability Audit Report

Grandview School District No. 200
Yakima County

Report Date
June 16, 2010

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Issue Date
July 6, 2010



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

July 6, 2010

Board of Directors
Grandview School District No. 200
Grandview, 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 Grandview 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

Table of Contents

**Grandview School District No. 200
Yakima County
June 16, 2010**

Audit Summary 1

Related Reports 2

Description of the District 3

Audit Summary

Grandview School District No. 200 Yakima County June 16, 2010

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Grandview School District No. 200 for the period from September 1, 2007, through August 31, 2009.

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
- Cash receipting
- Safeguarding of assets
- Associated Student Body
- Travel
- General disbursements
- Payroll
- Procurement – public works projects
- Procurement – purchases

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

**Grandview School District No. 200
Yakima County
June 16, 2010**

FINANCIAL

Our opinion on the District's financial statements and compliance with federal 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

Grandview School District No. 200 Yakima County June 16, 2010

ABOUT THE DISTRICT

Grandview School District No. 200 serves approximately 3,600 students in Yakima County. The District provides a full range of school programs and services including basic elementary, middle school, high school, vocational education, bilingual education, pupil transportation, food services, special education and remedial and enriched education programs.

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 212 certificated and 203 classified employees. For the 2008-2009 and 2007-2008 fiscal years, the District operated on annual budgets of approximately \$35 million and \$32 million, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Tim Grow
Lydia Moreno
Alfonso Contreras
Zuma Reyes
Paul Jepson

APPOINTED OFFICIALS

Superintendent
Assistant Superintendent for Finance
and Operations

Kevin Chase

Bradford Shreeve

DISTRICT CONTACT INFORMATION

Address: Grandview School District No. 200
913 W. 2nd Street
Grandview, WA 98930

Phone: (509) 882-8500

Web site: www.grandview.wednet.edu

AUDIT HISTORY

We typically perform a financial statement and federal single audit at the District each year and an accountability audit every two years. In the past seven years, the District has been free of findings.



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 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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