

Washington State Auditor's Office
Accountability Audit Report

Issaquah School District No. 411
King County

Report Date
April 12, 2013

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Issue Date
May 13, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

May 13, 2013

Board of Directors
Issaquah School District No. 411
Issaquah, 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 Issaquah School District No. 411'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
April 12, 2013**

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Audit Summary

**Issaquah School District No. 411
King County
April 12, 2013**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Issaquah School District No. 411 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:

- Accounting/financial reporting
- Open public meeting minutes
- Payroll/personnel
- Student enrollment reporting
- Payments/expenditures

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

**Issaquah School District No. 411
King County
April 12, 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 program, which is listed in the Federal Summary section of the financial statement and single audit report.

Description of the District

Issaquah School District No. 411 King County April 12, 2013

ABOUT THE DISTRICT

Issaquah School District No. 411 is the 15th largest school district in the state of Washington. It serves approximately 18,000 students in kindergarten through 12th grade in King County. The District operates three comprehensive high schools, one alternative high school, five middle schools and 15 elementary schools. It also operates the educational section of nearby Echo Glen Juvenile Detention Facility, which houses young offenders from around the state. The District partners with the state to ensure these students have an opportunity for quality education.

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 2,000 employees. For fiscal year 2012, the District operated on an annual budget of approximately \$167 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:	Brian Deagle
	Marnie Maraldo
	Suzanne Weaver
	Anne Moore
	Chad Magendanz

Note: Chad Magendanz resigned in January 2013 and Alison Meryweather replaced him in March 2013.

APPOINTED OFFICIALS

Superintendent	Dr. Steve Rasmussen
Assistant Superintendent	Ron Thiele
Chief of Finance and Operations	Jake Kuper

DISTRICT CONTACT INFORMATION

Address: Issaquah School District No. 411
565 N.W. Holly Street
Issaquah, WA 98027-2899

Phone: (425) 837-7023

Website: www.issaquah.wednet.edu

AUDIT HISTORY

We audit the District annually. The District has been free of findings for the past 10 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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