

Washington State Auditor's Office
Accountability Audit Report

Oakville School District
Grays Harbor County

Audit Period
September 1, 2001 through August 31, 2002

Report No. 64854

Issue Date
May 14, 2003



Washington _____
State Auditor
_____ Brian Sonntag

Audit Summary

**Oakville School District
Grays Harbor County
September 1, 2001 through August 31, 2002**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Oakville School District for the period September 1, 2001, through August 31, 2002.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. We also evaluated the internal controls established by District management. Our work focused on specific areas that have potential for abuse and misuse of public resources.

RESULTS

The District complied with state laws and regulations and its own policies and procedures in the areas we examined. We found the District's financial statements were accurate and complete.

RELATED REPORTS

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.

CLOSING REMARKS

We thank District officials and personnel for their assistance and cooperation during the audit.

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Grays Harbor County
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Description of the District

Oakville School District Grays Harbor County September 1, 2001 through August 31, 2002

ABOUT THE DISTRICT

The Oakville School District provides educational services to approximately 300 students in kindergarten through 12th grade. A five-member Board of Directors elected to four-year terms governs the District's operations. The Board appoints a Superintendent who is responsible for day-to-day operations. The District has an annual operating budget of \$2.7 million and 50 full- and part-time employees. It has one high school, one middle school and one elementary school.

AUDIT HISTORY

We typically audit the District every two years. With the end of the Washington Education System Single Audit Pilot program in 2001, the District is now subject to the requirements of federal Office of Management and Budget Circular A-133, which requires an annual audit of the federal programs be performed for any fiscal year in which the District spends \$300,000 or more in federal funds. We therefore performed a one-year audit.

Management has been very responsive to prior audit recommendations. Audit concerns are often discussed, addressed and resolved before completion of our audit. The District has been free of findings for the past four audits.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Steve Mittge
Steve Reinitz (resigned April 2002)
Derald Gall (appointed April 2002)
Janice Latch
Scott Whitwam
Lee Bramer

APPOINTED OFFICIALS

Superintendent

Robert C. Amundson

ADDRESS

District

103 School Street
P.O. Box H
Oakville, WA 98568
(360) 273-0171

Audit Areas Examined

Oakville School District Grays Harbor County September 1, 2001 through August 31, 2002

In keeping with general auditing practices, we do not examine every portion of the Oakville School District's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

ACCOUNTABILITY FOR PUBLIC RESOURCES

We evaluated the District's accountability in the following areas:

- Local receipting – General and Associated Student Body
- Time and effort review
- Student enrollment reporting
- Student transportation ridership reporting
- Teacher education and experience (staff mix) reporting

LEGAL COMPLIANCE

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Ethics/conflict of interest laws
- Open Public Meetings Act
- Cash disbursements

FEDERAL PROGRAMS

We evaluated internal controls and tested compliance with federal 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.

FINANCIAL AREAS

Our opinion on the District's financial statements is provided in a separate report. This report includes the District's financial statements and other required financial information. We examined the financial activity and balances of the District including:

- Cash and investments
- Revenues
- Expenditures
- Overall presentation of the financial statements