

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

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**Kennewick School District No. 17**  
**Benton County**

Report Date  
**July 20, 2011**

**Report No. 1006073**

Issue Date  
**August 1, 2011**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

August 1, 2011

Superintendent and Board of Directors  
Kennewick School District No. 17  
Kennewick, 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 Kennewick School District No. 17'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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Benton County  
July 20, 2011**

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# Audit Summary

## Kennewick School District No. 17 Benton County July 20, 2011

### **ABOUT THE AUDIT**

This report contains the results of our independent accountability audit of Kennewick School District No. 17 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:

- Small and attractive assets
- Open public meetings/records laws
- Procurement (bidding/prevaling wage)
- Associated Student Body
- Alternative Learning Experience
- Payroll/personnel
- Apportionment – transportation reporting
- Financial condition
- Student store
- Revenue and expenditure trends

### **RESULTS**

In most areas, the District complied with state laws and regulations and its own policies and procedures.

However, we noted certain matters that we communicated to District management. We appreciate the District's commitment to resolving those matters.

## **Related Reports**

**Kennewick School District No. 17  
Benton County  
July 20, 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

## Kennewick School District No. 17 Benton County July 20, 2011

### ***ABOUT THE DISTRICT***

Kennewick School District No. 17, located in Benton County, provides educational services to approximately 15,000 students in pre-kindergarten through 12th grade. The District encompasses 292 square miles including the city of Kennewick and the unincorporated community of Plymouth. The District operates three high schools, an alternative high school, one project based high school, a skill center, four middle schools, 13 elementary schools and one preschool. In addition, the District also holds classes at the Juvenile Justice Center. 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 1,750 employees. For fiscal year 2009, the District operated on a \$194 million annual budget.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:

Dawn Adams  
Lynn Fielding  
Heather Kintzley  
Wendy London  
Kathy White

### ***APPOINTED OFFICIALS***

Superintendent  
Associate Superintendent of  
Curriculum and Instruction  
Business Manager  
Assistant Superintendent of Personnel  
Executive Directors:  
Secondary Schools  
Elementary Education  
Information Technology

Dave Bond  
  
Dr. Charles Lybeck  
Vic Roberts  
Beverly Johnson-Torelli  
  
Ron Williamson  
Greg Fancher  
Ron Cone

## ***DISTRICT CONTACT INFORMATION***

Address: Kennewick School District No. 17  
1000 W 4th Avenue  
Kennewick, WA 99336

Phone: (509) 222-5000

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

## ***AUDIT HISTORY***

We audit the District on an annual basis. The past six audits of the District have reported one finding. The 2007 audit contained a finding related to transportation reporting. The District is continuing to resolve reporting of transportation routes.



## **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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**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**

**Brian Sonntag, CGFM**  
**Ted Rutt**  
**Doug Cochran**  
**Jerry Pugnetti**  
**Chuck Pfeil, CPA**  
**Jim Brittain, CPA**  
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**Mike Murphy**  
**Mindy Chambers**  
**Mary Leider**  
**(360) 902-0370**  
**(866) 902-3900**

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