

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

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

Report Date  
**June 4, 2012**

**Report No. 1007928**

Issue Date  
**June 25, 2012**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

June 25, 2012

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  
June 4, 2012**

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# Audit Summary

## Kennewick School District No. 17 Benton County June 4, 2012

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Kennewick School District No. 17 from September 1, 2010 through August 31, 2011.

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:

- Financial condition
- Alternative learning program
- Cash-receipting
- Procurement – public works projects
- Revenue and expenditure trends
- Donations
- Associate Student Body expenditures
- Self insurance claims and fund balance
- Payroll benefits
- Vendor payments and general disbursements
- Associate Student Body travel
- Reading Foundation
- Conflict of interest
- Insurance and bonding

### ***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**

**Kennewick School District No. 17  
Benton County  
June 4, 2012**

### ***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. That report includes a federal finding regarding procurement requirements in the Special Education Program.

# Description of the District

## Kennewick School District No. 17 Benton County June 4, 2012

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

Kennewick School District No. 17, located in Benton County, provides educational services to approximately 16,000 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 skills center, four middle schools, 14 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 2011, the District operated on a \$186 million annual budget.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:

Dawn Adams  
Lynn Fielding  
Heather Kintzley  
Brian Brooks (beginning August 2011)  
Kathleen White  
Wendy London (ending July 2011)

### ***APPOINTED OFFICIALS***

Superintendent  
Associate Superintendent of Curriculum and  
Instruction  
Executive Director - Business Operations  
Assistant Superintendent of Personnel  
Assistant Superintendent, Secondary Schools  
Assistant Superintendent, Elementary Education  
Executive Director - 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) 222-7673

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 no accountability findings.



## **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 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.

**State Auditor**  
**Chief of Staff**  
**Deputy Chief of Staff**  
**Chief Policy Advisor**  
**Director of Audit**  
**Director of Performance 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**  
**Larisa Benson**  
**Jim Brittain, CPA**  
**Jan Jutte, CPA, CGFM**  
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