



Office of the Washington State Auditor

Pat McCarthy

Pat McCarthy
State Auditor

Director of Local Audit
Kelly Collins, CPA
(360) 902-0091

Kelly.Collins@sao.wa.gov

Assistant Director of Local Audit

Mark Rapozo, CPA
(360) 902-0471

Mark.Rapozo@sao.wa.gov

Audit Manager
Cheryl Thresher
(360) 725-5608

Cheryl.Thresher@sao.wa.gov

Assistant Audit Manager

Dale Sando
(360) 725-5350

Dale.Sando@sao.wa.gov

Audit Lead

Melissa Ritter-Maylone
(253) 593-2047 X107

Melissa.Ritter-Maylone@sao.wa.gov

www.sao.wa.gov

Entrance Conference: Sequim School District

About our Office

The Washington State Auditor's Office's vision is government that works for citizens. Our goal is for government that works better, costs less and earns greater public trust.

The purpose of this meeting is to share our planned audit scope so that we are focused in the most significant areas. We value and appreciate your input.

Audit Scope

Based on our preliminary planning, we will perform the following audit:

- **Special audit of Alternative Learning Experience (ALE)** for the fiscal year 2016

We will assess compliance with ALE enrollment reporting requirements of the following program(s):

- Olympic Peninsula Academy

Engagement Letter

We have provided an engagement letter which documents both of our responsibilities for conducting and performing the audit. Additionally the letter identifies the cost of the audit, estimated timeline for completion and expected communications.

Levels of Reporting

Findings

Findings formally address issues in an audit report. Findings report significant deficiencies and material weaknesses in internal controls; misappropriation; and material abuse or non-compliance with laws, regulations or policies. You will be given the opportunity to respond to a finding and this response will be published in the audit report.

Management Letters

Management letters communicate control deficiencies, non-compliance or abuse with a less-than-material effect on the financial statements or other issues with significance to the audit objectives. Management letters are referenced, but not included, in the audit report.

Exit Items

Exit items address control deficiencies or non-compliance with laws or regulations that have an insignificant or immaterial effect, or errors with an immaterial effect on the financial statements. These issues are informally communicated to management.

Other Information

Confidential Information

Our Office is committed to protecting your confidential or sensitive information. Please notify us when you give us any documents, records, files, or data containing information that is covered by confidentiality or privacy laws.

Audit Costs

The cost of the audit is estimated to be approximately \$4,650.

Your District will not be billed for travel expenses related to this audit.

Expected Communications

During the course of the audit, we will communicate with Heidi Hietpas, Executive Director of Finance and Operations on the audit status, any significant changes in our planned audit scope or schedule and preliminary results or recommendations as they are developed.

Please let us know if, during the audit, any events or concerns come to your attention of which we should be aware. We will expect Heidi to keep us informed of any such matters.

Audit Dispute Process

Please contact the Audit Manager or Assistant Director to discuss any unresolved disagreements or concerns you have during the performance of our audit. At the conclusion of the audit, we will summarize the results at the exit conference. We will also discuss any significant difficulties or disagreements encountered during the audit and their resolution.

Audit Survey

When your report is released you will receive an audit survey from us. We value your opinions on our audit services and hope you provide us feedback.

Loss Reporting

Local governments are required to immediately notify our Office in the event of a known or suspected loss of public resources or other illegal activity. These notifications can be made on our website at <http://portal.sao.wa.gov/saoportal/public.aspx/LossReport>.

Available Resources

The Washington State Auditor's Office also has many resources available throughout the year.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally this team assists with the online filing of your financial statements.

Local Government Performance Center

The Performance Center is a resource for local governments that need to solve problems, reduce costs, and improve the value of their services to citizens. The Center offers training and tools to help local governments improve performance and effectiveness.

Audit Team Qualifications

Kelly Collins, CPA, Director of Local Audit – Kelly has been with the Washington State Auditor's Office since 1992. In her role she oversees the audit teams which perform the audits for over 2,200 local governments. She serves on the Washington Finance Officers Association Board and is a member of the Washington Society of Certified Public Accountants' Government Auditing and Accounting Committee.

Mark Rapozo, CPA, Assistant Director of Local Audit – Mark has been with the Washington State Auditor's Office since 1983. In his role as Assistant Director, he assists with the statewide oversight and management of all the audits for local government. He also served as the chairman of the Local Records Committee of the Washington State Archives for 10 years.

Cheryl Thresher, Audit Manager – Cheryl has been with the State Auditor's Office since 1998. She has specialized in audits of school districts for 19 years.

Dale Sando, Assistant Audit Manager – Dale has been with the State Auditor's Office since 1996. He has specialized in audits of school district apportionment for 15 years and worked on the Performance Audit team for four years.

Melissa Ritter-Maylone, Audit Lead – Melissa has been with the State Auditor's Office on the School Programs team since August 2014. During her employment with the State Auditor's Office, Melissa has performed small school district audits and Alternative Learning Experience Program audits, as well as Apportionment area audits. She participates in the Washington Association of School Business Officials' ASB committee and co-presents WASBO ASB Workshops. She holds degrees in both English and Accounting. Prior to joining the State Auditor's Office, Melissa worked in the financial industry in banking and real estate title insurance for 18 years.