



Office of the Washington State Auditor

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Exit Letter: Boistfort School District No. 234

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About our Office

The Washington State Auditor's Office's vision is increased trust in government. Our goal is to make government work better through increased accountability, efficiency and transparency.

This letter shares our audit results with management and the governing body. We value and appreciate your participation. This letter is not your official audit report, which we publish on our website. You will receive a separate email with a link to that report.

Audit Highlights

The District's audit contact was very helpful and responsive during the audit process and was able to send all requested information in a timely manner.

About The Audit

We performed a Local Government Assessment Audit for the fiscal year 2018 for Boistfort School District: This type of audit is a risk-based audit wherein we review the school district's information submitted via the annual report filing process. Assessment Audits are typically performed for governments that receive \$300,000 or less in annual revenues or for school districts with less than 250 full-time students. Other factors may be present that keeps your government on an Assessment Audit cycle even when exceeding the thresholds stated. However, if the government continues to exceed the thresholds stated, is noncompliant with filing requirements or other risk factors are present then the audit could be performed on-site in the future. Further, if expenditures of federal awards are \$750,000 or more in any fiscal year, notify our office as federal rules require the school district to receive a financial and federal audit for that year.

Audit Results

In relation to our report that will be issued on our website, we would like to bring to your attention the results of our audit:

Based on the procedures performed, nothing came to our attention in the areas we reviewed that caused us to believe the District was not in substantial compliance with applicable state laws, regulations, and its own policies, or had significant weaknesses in controls over the safeguarding of public resources. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Status of Prior Audit Recommendations

Prior Audit Recommendations	Resolved	Unresolved
None	N/A	N/A

Concluding Comments

Report Publication

Audit reports are published on our website and distributed via e-mail in an electronic .pdf file. We also offer a subscription service that allows you to be notified by email when audit reports are released or posted to our website. You can sign up for this convenient service at: <https://portal.sao.wa.gov/saoportal/Login.aspx>

Audit Cost

In the entrance communication we estimated the cost of the audit to be \$800 and actual audit costs will approximate that amount.

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 feedback.

We appreciate your assistance throughout the audit. We hope you find the information above informative and helpful to the government's operations. If you have any questions or concerns, please call or email at your convenience and we can discuss your audit.