



**LA CENTER SCHOOL DISTRICT NO. 101
BOARD OF DIRECTORS
CLARK COUNTY, WASHINGTON**

**SPECIAL MEETING AGENDA
AUDITOR EXIT CONFERENCE**

**Minutes
Tuesday, May 17, 2022
10:00 AM
VIA Microsoft Teams**

Attendees: Todd Jones, Eric Lindberg, Craig Whited, Peter Rosenkranz, Nancy Carner, James Lester, Joshua Young, Lindsay Osborne
Minutes taken by: Tammy Lichliter

The meeting was opened by the auditor at 10:02 a.m.
This meeting was held specifically to hear exit comments from the recent audit of the district from the [Washington State Auditor's office](#).

The auditor explained that they found no deficiencies or instances of non-compliance in district records.

The following is an excerpt from the exit packet:

Financial Statements

We issued an unmodified opinion on the fair presentation of the District's financial statements in accordance with its regulatory basis of accounting. Separately, we issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared using a basis of accounting other than GAAP. Internal Control over Financial Reporting:

- *Significant Deficiencies*: We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.

- *Material Weaknesses*: We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the District.

Federal Awards

Internal Control over Major Programs:

- *Significant Deficiencies*: We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.

• *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the District’s compliance with requirements applicable to each of its major federal programs. We reported no findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

There were no findings reported with either the financial statements or federal awards resulting in a clean audit for the district.

The district’s reports will be published at the following web address: <https://sao.wa.gov/about-sao/sign-up-for-news-alerts/>.

The auditor’s office thanked the district for its communications with the district, especially Nancy Carner, for providing timely information to them. Mr. Jones and Mr. Rosenkranz also thanked Nancy for her work on the audit. They thanked her specifically for always providing open and transparent books and information to the board as well as her hard work and dedication. Mr. Rosenkranz thanked the auditor team for their work. He said that he views audits as a learning opportunity and to show the taxpayers of the district that the district takes care of the funds that we are provided by them.

No action was taken at this meeting.
The meeting adjourned at 10:22 a.m.

Board Secretary- Peter Rosenkranz

Board Chair – Todd Jones

Board Member- Wendy Chord

Board Member- Eric Lindberg

Board Member – Win Muffett

Board Member- Craig Whited