



**Washington State Auditor
Troy Kelley**

November 14, 2014

Christine Johnson, Chancellor
Community Colleges of Spokane
1810 N. Greene St.
Spokane, WA 99217-5399

Dear Chancellor Johnson:

The purpose of this letter is to provide you information regarding the audit of the basic financial statements of the State of Washington as of and for the fiscal year ended June 30, 2014. We issued an unmodified audit opinion on the financial statements of the State of Washington on October 31, 2014. An unmodified opinion means the financial statements were presented fairly, in all material respects.

Based on our planning, we performed testing of internal controls and financial activity at your agency for the following account balances shown on the State's financial statements:

- Charges for services
- Grants and contributions

We are pleased to report there were no audit recommendations for your agency.

We would like to thank officials and employees from your college for their helpfulness and timely response to our audit requests. If you have any questions, feel free to contact me at (360) 725-5417 or by e-mail at sarah.mahugh@sao.wa.gov. You may also contact Steve Wendling at (360) 725-5351 or by e-mail at steve.wendling@sao.wa.gov.

Sincerely,

Sarah Mahugh
Audit Manager