



Washington State Auditor's Office

November 07, 2016

Board of Trustees
Community Colleges of Spokane
N 2000 Greene St
Spokane, WA 99217-5399

This letter is to inform Community Colleges of Spokane of the audit work performed by the Washington State Auditor's Office.

Federal Audit -

We performed the statewide single audit of the State of Washington for the year ended June 30, 2015. In accordance with the U.S. Office of Management and Budget (OMB) Circular A-133, we audited the State as one entity, rather than each agency separately. Community Colleges of Spokane was not scheduled for on-site federal audit work. The 2015 Single Audit Report is available at <http://ofm.wa.gov/singleaudit/2015/default.asp>. The Single Audit Report includes the following:

- An opinion on the basic financial statements of the State of Washington.
- A report on internal control over financial reporting and on compliance and other matters.
- A report on compliance for each major federal program and on internal control over compliance.
- A summary of auditor's results, federal findings, and questioned costs.

We are currently performing the statewide single audit for the fiscal year ended June 30, 2016. The report is expected to be released in March 2017 and will be available at <http://www.ofm.wa.gov/singleaudit/default.asp>.

Financial Statement Audits –

We performed an audit of the financial statements issued by Community Colleges of Spokane for the year ended June 30, 2014. We issued a report on the financial statements and a report on internal control over financial reporting and on compliance and other matters. Our reports are available at <http://portal.sao.wa.gov/ReportSearch/Home/ViewReportFile?arn=1014595&isFinding=false&sp=false>

We also performed the audit of the State of Washington's financial statements for the year ended June 30, 2016. The Independent Auditor's Report on State of Washington's financial statements is available at <http://ofm.wa.gov/cafr/2016/default.asp>. As part of this audit we performed on-site financial statement audit work at Community Colleges of Spokane.

Accountability Audit -

We also performed an accountability audit of the Community Colleges of Spokane for the period July 1, 2013 through June 30, 2014. This audit involved performing procedures to obtain evidence about the College's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. This report is available at <http://portal.sao.wa.gov/ReportSearch/Home/ViewReportFile?arn=1013682&isFinding=false&sp=false>.

If you have any questions, please contact Erika Davies at (425) 257-2137, daviese@sao.wa.gov

Sincerely,

A handwritten signature in black ink, appearing to be 'SM' followed by a long horizontal flourish.

Sarah Mahugh, CPA, MBA
Audit Manager