



# PORT TOWNSEND

## School District

LEARNING THROUGH A SENSE OF PLACE

Superintendent  
Dr. Linda Rosenbury

Board of Directors  
Nathanael O'Hara  
Jennifer James-Wilson  
John Nowak  
Doug Ross  
Jeff Taylor

## MEMORANDUM

Date: December 7, 2023

To: School Board

From: Amy Khile, Executive Director of Business, Finance & Operations *AK*

Subject: Report on Internal Controls

As public servants, it is our responsibility to provide financial reports to our citizens, creditors, and other financial support users. We must maintain internal control systems to provide reasonable assurance that the financial reports are accurate and free from bias; contain nothing that would mislead; are prepared in accordance with the highest standards; and comply with all applicable laws, regulations, and generally accepted accounting standards.

Our controls over financial reporting are in place and working effectively. We have a small fiscal staff therefore the ability to segregate all duties related to financial reporting can be difficult. We are mindful of internal controls and are continuously looking at areas where we can improve.

It is our responsibility to safeguard taxpayer's dollars while adhering to laws and regulations governing processes over investing activities.

The County Treasurer is our ex-officio treasurer. Our investments are all within the State Investment Pool.

It is our responsibility to utilize the taxpayer's dollars in the most effective and efficient way possible while adhering to laws and regulations governing those processes.

We have controls in place over procurement and payables/disbursements as well as the personnel/payroll function to ensure: accountability is established as early as possible; segregation of duties exists within transactions; transactions are properly verified before disbursement and are properly recorded.