



**Washington State Auditor  
Brian Sonntag**

**Cover Letter**

June 22, 2009

Board of Directors  
Benge School District No. 122  
2978 E. Benge-Winona Road  
Benge, WA 99105

Dear Board of Directors:

We are pleased to present the results of our audit assessment. The attached letter will be posted to our Web site as a public record and may be accessed at [www.sao.wa.gov](http://www.sao.wa.gov).

We want to emphasize that if conditions should change, a regular on-site audit may be required in future years. For example, if total student enrollment exceeds 100, an on-site audit would be performed based on a pre-determined schedule. Also, if the District spends \$500,000 or more in federal funds in any one year, federal rules require that the District receive a financial statement and single audit for that year. If you plan to or have exceeded either of these thresholds, we ask that you contact our office so we can help you meet your audit requirements.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

**Audit Assessment Results Letter**

June 22, 2009

Board of Directors  
Benge School District No. 122  
2978 E. Benge-Winona Road  
Benge, WA 99105

Dear Board of Directors:

We have completed our audit assessment of your District for the period September 1, 2007, through August 31, 2008. Based on our analysis of revenue and expenditure data and a review of information provided by the District, no conditions were noted that were significant enough to require additional work.

We would like to extend our appreciation to you and your staff for the cooperation and assistance in providing the information necessary to complete the audit assessment of your District.

If you have any questions or concerns about the assessment results or other questions, please do not hesitate to contact Debbie Pennick, Audit Manager, at (509) 335-5868.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR