

Washington State Auditor Brian Sonntag

March 30, 2012

School Board Issaquah School District No. 411 565 NW Holly Street Issaquah, WA 98027

Dear School Board:

We would like to congratulate you on the District's exemplary record of no audit findings over the last 10 years. This accomplishment reflects the dedication of the District Board, and the District staff to strong oversight of operations, good internal controls and accurate financial reporting.

We appreciate the District's proactive approach and constructive responses to audit issues. In all matters we have brought forward, District management and staff have worked with us to arrive at practical solutions.

A critical factor to the District's success is your management and staff. We appreciate and applaud the spirit of cooperation and the courtesies extended to us throughout the audit process by Dr. Steve Rasmussen, Superintendent; Jake Kuper, Chief of Finance and Operations; Martin Turney, Director of Finance and the other talented and dedicated employees at the District.

Our Office views its relationship with the District as a model for other entities in our state. We look forward to furthering this relationship and hope you will contact us whenever we can be of service.

Sincerely.

BRIAN SONNTAG, CGFM

STATE AUDITOR