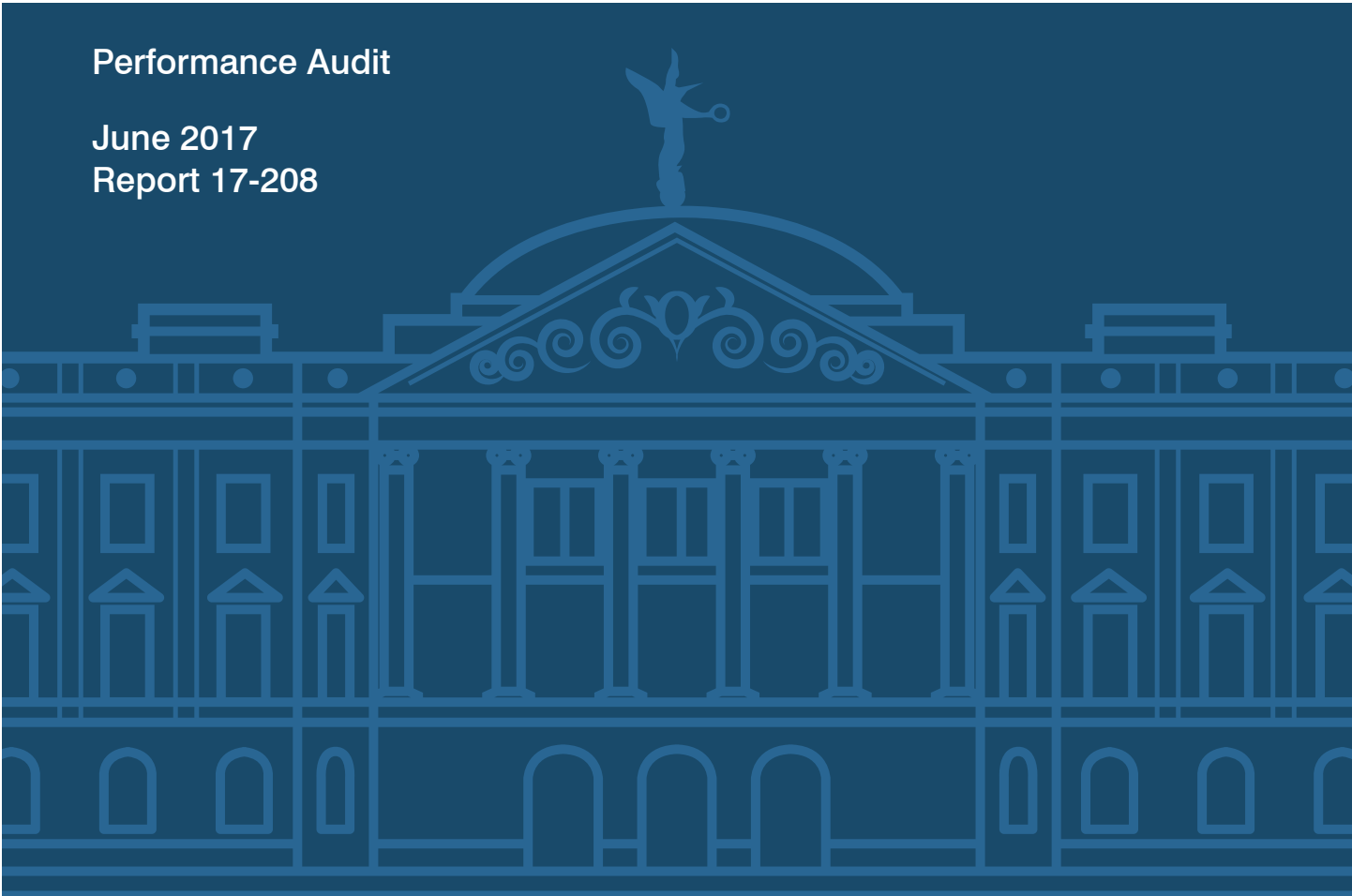


Yuma Union High School District

Performance Audit

June 2017
Report 17-208



A Report to the Arizona Legislature

Debra K. Davenport
Auditor General





The Auditor General is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits and special reviews of school districts, state agencies, and the programs they administer.

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June 15, 2017

Members of the Arizona Legislature

The Honorable Doug Ducey, Governor

Governing Board
Yuma Union High School District

Ms. Toni Badone, Superintendent
Yuma Union High School District

Transmitted herewith is a report of the Auditor General, *A Performance Audit of the Yuma Union High School District*, conducted pursuant to A.R.S. §41-1279.03. I am also transmitting within this report a copy of the Report Highlights for this audit to provide a quick summary for your convenience.

As outlined in its response, the District agrees with most of the findings and recommendations.

My staff and I will be pleased to discuss or clarify items in the report.

Sincerely,

Debbie Davenport
Auditor General



Yuma Union High School District

CONCLUSION: In fiscal year 2015, Yuma Union High School District's student achievement was lower than peer districts', and its operational efficiency varied by area. The District's plant operations and food service programs operated in a reasonably efficient manner. However, its per pupil administrative costs were much higher than peer districts', on average, primarily because of higher staffing levels. Additionally, the District needs to strengthen its accounting, computer, and building access controls. The District's transportation program operated with much higher costs than peer districts', which may have been the result of insufficient program oversight. The District did not ensure that transportation charges were supported, adequate controls existed over fuel inventory and purchases, or that preventative maintenance was performed on buses according to schedule. Additionally, the District incorrectly reported its mileage for state funding purposes.

Student achievement lower and operational efficiency varied by area

Student achievement lower than peer districts'—In fiscal year 2015, Yuma UHSD's student scores were lower than peer districts' averages for math and science, and similar in English language arts. The District's 87 percent graduation rate was equal to the peer districts' 87 percent average and higher than the State's 78 percent average.

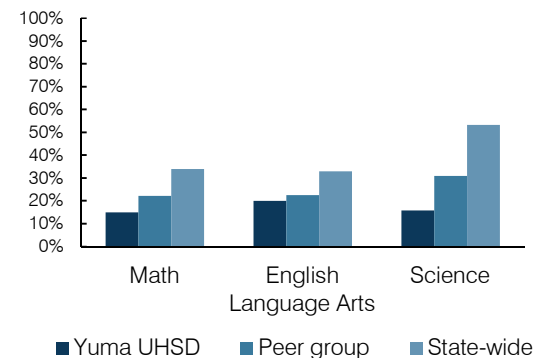
Operational efficiency varied by area—In fiscal year 2015, Yuma UHSD's administrative cost per pupil was much higher than the peer districts' average primarily because it employed more administrative staff. The District's plant operations cost per pupil and cost per square foot were similar to the peer districts' averages. In addition, the District's food service cost per meal was similar to the peer districts' average, but its cost per pupil was much higher because it served more meals per pupil. Lastly, the District's transportation cost per rider and per mile were much higher than peer districts', which may have been the result of insufficient program oversight.

District had high administrative costs and needs to strengthen accounting, computer, and building access controls

District employed more administrative positions—Yuma UHSD's fiscal year 2015 administrative cost per pupil of \$840 was 20 percent higher than the peer districts' \$702 average. The District spent more on administration primarily because it employed more administrative support positions at both the school-level and district-office-level than the two union high school peer districts with low administrative costs. Additionally, Yuma UHSD employed over 180 part-time student workers to perform administrative-type duties at both the school-level and district-office-level, while the two peer districts did not employ student workers in these areas.

Credit card review and approval process not always followed—The District had over 100 active credit cards that it used for many of its purchases such as office and school supplies, computers, facility maintenance supplies, and

**Percentage of students who met or exceeded state standards
Fiscal year 2015**



**Comparison of per pupil expenditures by operational area
Fiscal year 2015**

	Yuma UHSD	Peer group average
Administration	\$840	\$702
Plant operations	887	913
Food service	547	348
Transportation	429	359

utility charges. In fiscal year 2015, credit card purchases totaled more than \$7 million. However, the District did not always follow its process for reviewing and approving credit card purchases. Additionally, the District's process did not require that the approver be an employee who works directly with the purchaser and, therefore, may not be able to ensure the purchase is necessary and for district purposes.

Inadequate computer controls—Yuma UHSD lacked adequate controls over its information technology (IT) network and systems. More specifically, the District did not have strong password requirements for network users, and 57 network users had administrator-level access, which allows a user full control over network settings. Further, we reviewed the user access report for the District's accounting system and found that three fiscal year 2016 users had more access to the accounting system than they needed to perform their job duties. Additionally, the District did not require an independent review and approval of changes made to the accounting system by district programmers. Lastly, the District did not sufficiently protect its servers and did not have a complete IT contingency plan to safeguard district data.

Poor controls over building keys—The District had poor controls over building keys because it did not maintain a complete and up-to-date log identifying keys made and distributed to employees, and the District did not have a formal process in place to determine the access level given to employees. In addition, not all employees receiving keys were required to sign a user agreement outlining the rules and policies they must follow regarding the appropriate use of district keys.

Costs not accurately reported—In fiscal year 2015, Yuma UHSD did not consistently classify its expenditures in accordance with the Uniform Chart of Accounts for school districts. As a result, its *Annual Financial Report* did not accurately reflect its costs. We found classification errors totaling \$3.8 million of the District's total \$71 million in operational spending.

Recommendations

The District should:

- Review its administrative staffing levels and determine whether they can be modified to produce cost savings.
- Ensure that all credit card purchases are reviewed and approved for appropriateness and revise its policy to require approval by an employee able to ensure the purchase is necessary and for district purposes.
- Implement proper controls over its IT network and systems.
- Implement controls over its process for distributing and tracking building keys.
- Classify all transactions in accordance with the Uniform Chart of Accounts for school districts.

District did not sufficiently oversee transportation program

In fiscal year 2015, Yuma UHSD operated its transportation program through an intergovernmental agreement (IGA) with Yuma Elementary School District and other member organizations, referred to as the Yuma Education Transportation Consortium (Consortium). Despite this sharing of resources, the District's fiscal year 2015 transportation cost per mile was 18 percent higher, and its cost per rider was 26 percent higher than the peer districts' averages. Insufficient district oversight may have contributed to these high costs. More specifically, the District did not ensure that charges for transportation services were supported and that the Consortium had adequate controls over fuel and bus preventative maintenance. Additionally, Yuma UHSD did not accurately report its miles for state funding purposes. The District reported miles based on information provided by the Consortium, and we determined that those miles were overstated by approximately 180,000 miles, or 17 percent.

Recommendations

The District should:

- Ensure it understands how transportation service charges are calculated and ensure that the charges are accurate.
- Revise its IGA to outline the Consortium's responsibilities for maintaining proper controls over fuel, ensuring bus preventative maintenance is conducted in accordance with policy, and accurately calculating miles driven.
- Ensure that the Consortium is meeting its responsibilities as outlined in the IGA.
- Accurately report the number of miles driven to transport Yuma UHSD students.



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DISTRICT OVERVIEW

Yuma Union High School District is located in Yuma County in southwestern Arizona. In fiscal year 2015, the District served 10,539 students in 9th through 12th grade at its six schools.

In fiscal year 2015, Yuma UHSD's student achievement was lower than peer districts', and the District's operational efficiency varied by area.¹ Specifically, the District's plant operations and food service programs operated in a reasonably efficient manner. However, its administration was less than efficient with much higher costs than peer districts', on average, primarily because of higher staffing levels. Additionally, the District's transportation program operated with much higher costs than peer districts', which may have been the result of insufficient program oversight, and the District misreported its route mileage to the State. Further, the District needs to strengthen its accounting, computer, and building access controls.

Student achievement lower than peer districts'

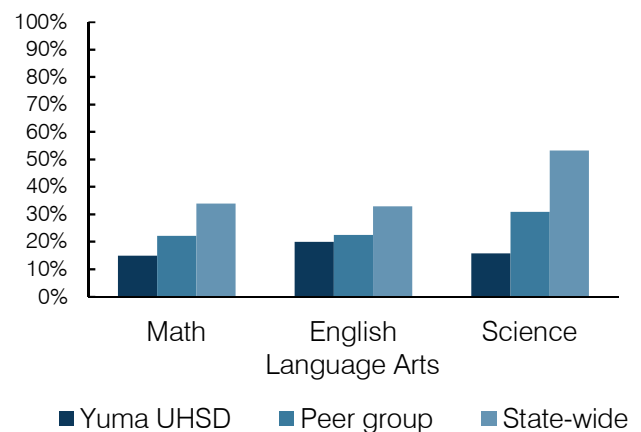
In fiscal year 2015, 15 percent of the District's students met or exceeded state standards in math, 20 percent in English language arts, and 16 percent in science. As shown in Figure 1, these scores were slightly lower than peer district averages in math, similar in English language arts, and much lower in science. The District's 87 percent graduation rate was equal to the peer districts' 87 percent average and higher than the state average of 78 percent.

District's operational efficiency varied by area, with some improvements needed

As shown in Table 1 on page 2, and based on auditors' review of various performance measures, in fiscal year 2015, some of Yuma UHSD's operations were relatively efficient while other areas needed improvement. Specifically, the District's plant operations and food service program operated with similar costs. However, the District's administrative costs were much higher than peer districts' because of higher staffing, and its transportation costs were much higher per mile and per rider, which may have been the result of insufficient program oversight. Yuma UHSD's total per pupil spending was slightly lower than peer districts averaged because it received less funding, primarily because it did not receive additional funding through voter-approved budget overrides.

Much higher administrative costs—At \$840 per pupil, Yuma UHSD's administrative costs were 20 percent higher than the peer districts' \$702 average.

Figure 1
Percentage of students who met or exceeded state standards
Fiscal year 2015
(Unaudited)



Source: Auditor General staff analysis of fiscal year 2015 test results on Arizona's Measurement of Educational Readiness to Inform Teaching (AzMERIT) and Arizona's Instrument to Measure Standards (AIMS).

¹ Auditors developed three peer groups for comparative purposes. See page a-1 of this report's Appendix for further explanation of the peer groups.

The District spent more on administration primarily because it employed more administrative staff than peer districts, on average. Auditors also identified some accounting, computer, and building access controls that need strengthening (see Finding 1, page 3).

Similar plant operations costs—Yuma UHSD’s \$6.34 plant operations cost per square foot was similar to the peer districts’ average of \$6.25, and its \$887 cost per pupil was similar to the peer districts’ average of \$913. Further, Yuma UHSD operated a similar amount of building square footage per pupil compared to the peer districts’ average. Additionally, the District had a preventative maintenance plan in place, and its facilities appeared to be adequately maintained.

Similar food service cost per meal—Yuma UHSD’s \$2.85 cost per meal was similar to the peer districts’ average of \$2.83 per meal. However, the District spent more per pupil for food service because it served 55 percent more meals per pupil than peer districts, on average. The District served more meals likely because more of its students qualified for free or reduced-price meals resulting in higher participation in the District’s food service program.

Much higher transportation costs—The District’s \$4.12 cost per mile was 18 percent higher than the peer districts’ \$3.48 average, and its \$1,754 cost per rider was 26 percent higher than the peer districts’ \$1,392 average. These higher costs may have been a result of the District not sufficiently overseeing its transportation program, which was operated through an intergovernmental agreement with a consortium. More specifically, the District did not ensure that charges were supported, adequate controls existed over fuel, and preventative maintenance was performed on buses according to schedule. Additionally, the District incorrectly reported transportation mileage to the State for funding purposes (see Finding 2, page 7).

Table 1
Comparison of per pupil expenditures by operational area
Fiscal year 2015
(Unaudited)

Spending	Yuma UHSD	Peer group average	State average
Total per pupil	\$6,768	\$7,159	\$7,658
Classroom dollars	3,081	3,787	4,105
Nonclassroom dollars			
Administration	840	702	780
Plant operations	887	913	930
Food service	547	348	417
Transportation	429	359	371
Student support	546	567	613
Instruction support	438	483	442

Source: Auditor General staff analysis of fiscal year 2015 Arizona Department of Education student membership data and district-reported accounting data.

District had high administrative costs and needs to strengthen accounting, computer, and building access controls

In fiscal year 2015, Yuma UHSD's administrative cost per pupil was 20 percent higher than peer districts', on average, primarily because it employed more administrative staff. Additionally, the District needs to improve controls over its credit cards, computer systems, and building access. Further, the District did not accurately report its costs on its *Annual Financial Report*.

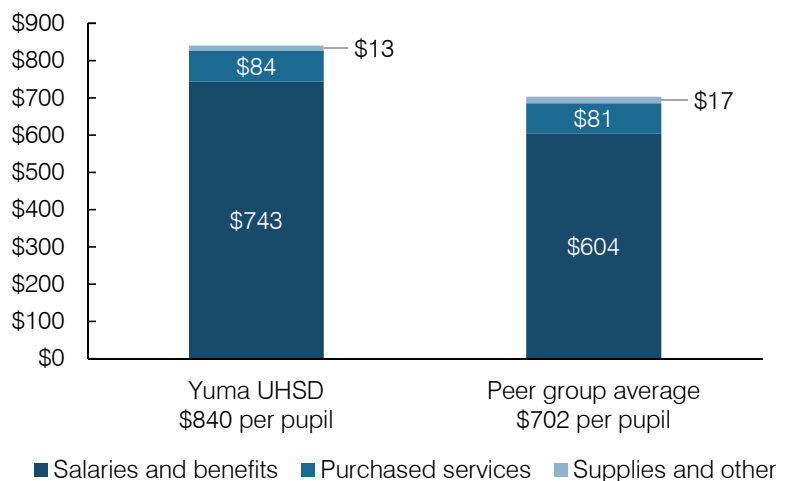
District employed more administrative positions

In fiscal year 2015, Yuma UHSD spent \$840 per pupil on administration, 20 percent more than the peer districts' \$702 average. As a result, the District spent more of its available operating dollars on administration, leaving it less money available to spend in the classroom.² Had the District spent the same per pupil amount on administration in fiscal year 2015 as its peer districts averaged, it potentially could have saved more than \$1.4 million, monies that otherwise potentially could have been spent in the classrooms.

As shown in Figure 2, Yuma UHSD's higher costs occurred in its administrative salaries and benefits, with Yuma UHSD spending \$743 per pupil on salaries and benefits and peer districts averaging \$604 per pupil. To further evaluate the District's staffing levels, auditors compared Yuma UHSD's staffing levels to the two union high school peer districts with low administrative costs and found that Yuma UHSD employed more administrative staff and more student workers who performed administrative duties than the peer districts. Yuma UHSD's higher staffing occurred primarily in the following administrative positions:

- Administrative support**—Yuma UHSD employed many more administrative support positions, such as administrative assistants, than the two peer districts. Further, this higher staffing occurred at both the school-level and district-office-level with Yuma UHSD employing one administrative support position for every

Figure 2
Comparison of per pupil administrative costs by category
Fiscal year 2015
 (Unaudited)



Source: Auditor General staff analysis of fiscal year 2015 Arizona Department of Education student membership data and district-reported accounting data.

² Available operating dollars are those used for the District's day-to-day operations. For further explanation, see Appendix page a-1.

196 students while the two peer districts employed one administrative support position for every 379 students, on average. For example, at the school-level, Yuma UHSD employed seven administrative assistants per school while the two peer districts averaged four per school.

- **Student workers**—In addition to employing more administrative support positions, Yuma UHSD also employed over 180 part-time student workers to perform administrative-type duties at both the school-level and district-office-level. The salaries paid to these student workers in fiscal year 2015 totaled approximately \$540,000. The two peer districts did not employ student workers in these areas.

Credit card controls need strengthening

Yuma UHSD needs to strengthen its controls over credit card purchases to help ensure that expenditures are approved and appropriate. The District had over 100 active credit cards that it used for many of its purchases such as office and school supplies, computers, facility maintenance supplies, and utility charges. In fiscal year 2015, credit card purchases totaled more than \$7 million. Although the District's process required that another employee approve the purchase, this process was not always followed. Auditors reviewed 281 credit card purchases made in March 2016 and found that 188 of the purchases were made, and the payments were processed, without the purchases being approved by another employee. Additionally, the District's process did not require that the approver be an employee who works directly with the purchaser and, therefore, may not be able to ensure the purchase is necessary and for district purposes. Although the purchases auditors reviewed appeared reasonable, the District should ensure that all credit card purchases are reviewed and approved by an appropriate employee.

District had inadequate computer controls

In fiscal year 2015, Yuma UHSD lacked adequate controls over its information technology (IT) network and systems. These poor controls exposed the District to an increased risk of unauthorized access to these critical systems. Additionally, the lack of a thorough and tested contingency plan could result in interrupted operations or loss of data.

Weak password requirements—The District did not have strong network password requirements. Although users developed their own passwords, passwords lacked adequate length and expiration requirements—that is, passwords could be short and did not have to be changed periodically. Common guidelines for strong passwords recommend that passwords be at least eight characters in length; contain a combination of lowercase and uppercase alphabetic characters, numbers, and symbols if permitted by the system; and be changed periodically. Increasing password requirements would decrease the risk of unauthorized persons gaining access to the District's computer network.

Broad access to accounting system—The District operates an internally developed accounting system and does not have documentation detailing the system access levels for the various users. Auditors interviewed district programmers and reviewed the user access and privileges of four fiscal year 2016 system users and found that three users had more access to the accounting system than they needed to perform their job duties. Although no improper transactions were detected in the payroll and accounts payable transactions auditors reviewed, such broad access exposed the District to a greater risk of errors and fraud, such as changing payrates or adding and paying nonexistent employees.

Too many employees with administrator-level access to network—Administrator-level access to the District's network allows a user full control over network settings, including the ability to add new users and modify the level of access users have in the system. At Yuma UHSD, 57 network user accounts had this type of access. By allowing too many users to have this access level, the District increased its risk of security breaches because hackers typically target administrator accounts for their greater access privileges. A compromised administrator account could result in unauthorized access to and loss of sensitive data or disruption of district operations. Therefore, the District should review these accounts and determine if the users require administrator-level access.

Servers not adequately protected—The District did not sufficiently protect its servers because it stored them in an area where IT employees regularly walked by the servers. Failing to properly protect the servers increases the risk of network interruption due to accidental equipment damage.

Inadequate change management controls—The District's IT programmers had the ability to make changes to the District's accounting system without an independent review and approval. To help prevent and detect unauthorized, inappropriate, and unintended changes to the accounting system, the District should ensure that its change management process includes an independent review and approval before implementing changes into the production environment.

Incomplete contingency plan and lack of backup testing—The District was in the process of developing an IT contingency plan, but it was missing some key components. For example, the plan did not include important information regarding the recovery of critical systems. A comprehensive contingency plan would help ensure continued operations in the case of a system or equipment failure or interruption. Additionally, contingency plans should be tested periodically, and modifications should be made to correct any problems and ensure their effectiveness. Further, the District should also perform documented tests of its ability to restore electronic data files from backups, which are important to ensure continuous accessibility to sensitive and critical data.

District had poor controls over building keys

The District needs to review and strengthen its process for distributing and tracking keys for district buildings. Specifically, the District did not maintain a complete and up-to-date log identifying keys made and distributed to employees, and the District did not have a formal process in place to determine the access level given to employees. In addition, not all employees receiving keys were required to sign a user agreement outlining the rules and policies they must follow regarding the appropriate use of district keys. Because of the lack of controls, the District did not know at any point in time how many district keys existed and who had them.

District did not accurately report its costs

Yuma UHSD did not consistently classify its fiscal year 2015 expenditures in accordance with the Uniform Chart of Accounts for school districts. As a result, its *Annual Financial Report* did not accurately reflect its costs, including both classroom and nonclassroom expenditures. Auditors identified errors totaling approximately \$3.8 million of the District's total \$71 million in operational spending.³ When corrected, these changes decreased the District's reported instructional expenditures by about \$2 million, or 2.8 percentage points. The dollar amounts shown in the tables and used for analysis in this report reflect the necessary adjustments.

Recommendations

1. The District should review its administrative staffing levels, determine whether they can be modified to produce cost savings, and make changes accordingly.
2. The District should ensure that all credit card purchases are reviewed and approved for appropriateness. Additionally, the District should revise its policy to require approval by an employee able to ensure the purchase is necessary and for district purposes.
3. The District should implement stronger password requirements related to password length and expiration.
4. The District should review employees' access in its computerized accounting system and limit access to only those accounting systems functions needed to perform their work.
5. The District should review and eliminate unnecessary accounts with administrator-level access to its network.
6. The District should adequately protect its servers to reduce the risk of accidental damage.

³ Operational spending includes costs incurred for the District's day-to-day operations. For further explanation, see Appendix page a-1.

7. The District should ensure that its change management process includes an independent review and approval before implementing changes into the production environment.
8. The District should complete its IT contingency plan and test it periodically to identify and remedy any deficiencies.
9. The District should implement controls over its process for distributing and tracking building keys, including maintaining a complete and up-to-date distribution log, establishing a process for determining the access level given to employees, and ensuring all employees receiving keys complete a user agreement outlining the rules and policies to follow regarding the use of district keys.
10. The District should classify all transactions in accordance with the Uniform Chart of Accounts for school districts.



District did not sufficiently oversee transportation program

In fiscal year 2015, Yuma UHSD operated its transportation program through an intergovernmental agreement (IGA) with Yuma Elementary School District, Arizona Western College, and Northern Arizona University's Yuma campus, referred to as the Yuma Education Transportation Consortium (Consortium). Despite this sharing of resources, the District's \$4.12 cost per mile was 18 percent higher than the peer districts' \$3.48 average, and its \$1,754 cost per rider was 26 percent higher than the peer districts' \$1,392 average. Insufficient district oversight may have contributed to these high costs. More specifically, the District did not ensure that charges were supported, adequate controls existed over fuel, and preventative maintenance was performed on buses according to schedule. Additionally, the District incorrectly reported its mileage for state funding purposes.

Insufficient district oversight may have contributed to high costs

For many years, Yuma UHSD has operated its transportation program through an IGA with the Consortium. Through the IGA, the member organizations share the costs for transportation personnel; related equipment, such as repair machinery; and supplies, such as oil, fuel, and vehicle parts. The Consortium is governed by a board composed of a representative of each member organization and carries out the day-to-day operations for the transportation IGA, including transporting students to and from school, athletic events, and field trips, and performing preventative maintenance and repairs on buses. The Consortium also provides fuel and maintenance and repair services for other vehicles belonging to the member organizations. Yuma UHSD contributed buses to the Consortium but retains ownership of them. Participating in a transportation consortium can be beneficial because it allows the members to be more efficient by pooling resources. Despite this sharing of resources and some efficient transportation methods, such as Yuma UHSD and Yuma ESD staggering school start times to allow drivers and buses to operate multiple morning and afternoon bus routes, Yuma UHSD's transportation costs were much higher than its peer districts', and insufficient district oversight may have contributed to the high costs. More specifically, the District did not ensure that charges were supported, adequate controls existed over fuel, and preventative maintenance was performed on buses according to schedule.

Consortium charges unsupported—In fiscal year 2015, Yuma UHSD paid about \$4.6 million to the Consortium for student transportation services. The District's agreement with the Consortium includes calculations of annual charges but lacks detail supporting most charges. For example, in fiscal year 2015, Yuma UHSD was charged for 67,414 labor hours at \$31.70 per hour for a total of \$2.1 million, but the agreement contained no explanation for what those hours represented or how the actual hours or hourly rate were determined. District officials believe these charges are for bus driver labor hours. Similarly, the District was charged \$1.85 per mile for 1,013,580 miles for a total of \$1.9 million, but the agreement did not explain what costs were included in the \$1.85 rate or how it was calculated. These charges are likely for bus maintenance, repair, and fuel. The District was also charged \$61,105 for indirect costs, but, again, the agreement did not explain the reason for the charge. Further, neither Yuma UHSD district officials nor officials operating the Consortium could explain to auditors the basis for the charges or how the actual charges were calculated. Therefore, it was not possible for Yuma UHSD to determine if it was charged correctly for its transportation services. Finally, as explained later in this finding, the miles traveled to transport Yuma UHSD students were miscalculated, and while this likely impacted the Consortium's charges, the impact could not be determined because of district officials' lack of understanding on how the actual charges were calculated.

Inadequate controls over Consortium fuel inventory and purchases—The Consortium owns four fuel tanks for filling its buses and other member vehicles, and it also provides fuel cards to drivers to obtain fuel from vendors while on out-of-town trips. However, the Consortium’s controls over both fueling processes were not adequate. Yuma UHSD should ensure the Consortium improves its procedures as the fuel costs are part of the charges Yuma UHSD pays for its transportation services.

- **Poor controls over fuel inventory**—The Consortium has two 20,000-gallon tanks, one 18,000-gallon tank, and one 10,000-gallon tank that hold diesel fuel, propane, or unleaded gasoline. These tanks are used to fuel the buses and other consortium member vehicles, but the Consortium did not adequately review the fueling reports to ensure that all fuel transactions were appropriate. For example, auditors reviewed the report for two months in fiscal year 2015, specifically for buses, and identified 75 fuel transactions that occurred between 10:00 p.m. and 4:00 a.m., 22 of which occurred on weekends. Additionally, auditors identified instances when incorrect odometer readings were recorded at the time of the transactions, such as odometer readings that either decreased miles since previous fuel transactions or readings that differed by thousands of miles between fuel transactions. Although there could be reasonable explanations for some of these transactions, these instances are red flags for possible inappropriate transactions. The District should ensure that the Consortium develops and implements procedures to review and investigate such transactions when they occur. Further, the Consortium did not complete any reasonableness tests, such as calculating miles per gallon for each bus, to help determine if fuel transactions were appropriate based on transaction details. Using the same two months of bus fuel reports, auditors calculated the miles per gallon for each transaction when possible and found one bus that fluctuated between 2.6 and 14.8 miles per gallon and one bus that fluctuated between 3.3 and 25.6 miles per gallon. These types of fluctuations in miles per gallon are not reasonable and may be due to poor recordkeeping or possible inappropriate fuel use.
- **Fuel cards not adequately monitored**—Although the Consortium’s employees reviewed monthly fuel card billing statements and requested that drivers submit all fuel purchase receipts, auditors found that receipts were sometimes missing. As a result, the Consortium was unable to verify some fuel charges. In two monthly statements auditors reviewed, receipts for 30 of 208 fuel purchases totaling \$1,285 were missing. The District should ensure that the Consortium evaluates and strengthens controls and oversight over fuel card purchases.

Preventative maintenance not performed according to Consortium’s schedule—As stated earlier, some of the buses the Consortium used are owned by Yuma UHSD. The State’s *Minimum Standards for School Buses and School Bus Drivers (Minimum Standards)*, administered by the Department of Public Safety, require that districts demonstrate that their school buses receive systematic preventative maintenance and inspections, including periodic oil changes, tire and brake inspections, and inspections of safety signals and emergency exits. These standards are designed to help ensure the safety and welfare of school bus passengers, as well as extend the useful life of buses. However, the District did not ensure that the Consortium always conducted preventative maintenance activities in a timely manner. Auditors reviewed fiscal years 2015 and 2016 maintenance files for 10 of Yuma UHSD’s 85 buses and found that 8 of the 10 buses reviewed did not have preventative maintenance performed in accordance with the Consortium’s 7,000-mile preventative maintenance schedule. The buses exceeded the required preventative maintenance schedule by amounts ranging from 306 miles to 23,266 miles.

District overstated number of miles transported

For state transportation funding, school districts are required to report to the Arizona Department of Education (ADE) actual miles driven to transport students to and from school and the number of eligible students transported. Yuma UHSD reported miles driven based on information the Consortium provided to the District. However, for fiscal year 2015, auditors determined that Yuma UHSD’s reported miles were overstated by approximately 180,000 miles, or 17 percent. The error occurred because some Yuma ESD miles were reported as Yuma UHSD miles. The Consortium calculated miles for each district based on the number of miles driven on each bus owned by the member, not based on the miles driven to transport Yuma UHSD’s or Yuma ESD’s students. Districts receive transportation funding based on a formula that uses primarily the number of route miles traveled and secondarily the number of eligible students transported. This error did not affect the transportation funding the

District received because it was already receiving funding based on higher miles reported in a prior year, and transportation funding does not decrease for year-to-year decreases in mileage. Still, the District should take steps to ensure it submits accurate route mileage to ADE for funding purposes. Further, the Consortium uses route miles to calculate charges for providing student transportation services for Yuma UHSD, and this error may have impacted Yuma UHSD's charges for transportation services.

Recommendations

1. The District should work with the Consortium to ensure it understands how transportation service charges are calculated and ensure that the charges are accurate before processing payments.
2. The District should revise its IGA with the Consortium to outline the Consortium's specific responsibilities related to maintaining proper controls over fuel inventory and fuel card purchases, ensuring bus preventative maintenance is conducted in accordance with consortium policy and the *Minimum Standards*, and accurately calculating and reporting the number of miles driven by each of the member organizations.
3. The District should ensure that the Consortium is meeting its responsibilities as outlined in the IGA.
4. The District should accurately report to ADE the number of miles driven to transport Yuma UHSD students.



Objectives, scope, and methodology

The Office of the Auditor General has conducted a performance audit of the Yuma Union High School District pursuant to Arizona Revised Statutes §41-1279.03(A)(9). This audit focused on the District's efficiency and effectiveness in four operational areas: administration, plant operations and maintenance, food service, and student transportation because of their effect on classroom dollars, as previously reported in the Office of the Auditor General's annual report, *Arizona School District Spending*. To evaluate costs in each of these areas, only operational spending, primarily for fiscal year 2015, was considered.⁴ Further, because of the underlying law initiating these performance audits, auditors also reviewed the District's use of Proposition 301 sales tax monies and how it accounted for dollars spent in the classroom.

In conducting this audit, auditors used a variety of methods, including examining various records, such as available fiscal year 2015 summary accounting data for all districts and Yuma UHSD's fiscal year 2015 detailed accounting data, contracts and intergovernmental agreements, and other district documents; reviewing district policies, procedures, and related internal controls; reviewing applicable statutes; and interviewing district administrators and staff.

To compare districts' academic indicators, auditors developed a student achievement peer group using poverty as the primary factor because poverty has been shown to be associated with student achievement. Auditors also used secondary factors such as district type and location to further refine these groups. Yuma UHSD's student achievement peer group includes Yuma UHSD and the two other union high school districts that also served student populations with poverty rates greater than 24 percent in cities and suburbs. Auditors compared Yuma UHSD's graduation rate and its percentage of students who met state standards to those of its peer group averages.⁵ Generally, auditors considered Yuma UHSD's percentages to be similar if they were within 5 percentage points of peer averages, slightly higher/lower if they were within 6 to 10 percentage points of peer averages, higher/lower if they were within 11 to 15 percentage points of peer averages, and much higher/lower if they were more than 15 percentage points higher/lower than peer averages. In determining the District's overall student achievement level, auditors considered the differences in the percentage of students who met state standards between Yuma UHSD and its peers, as well as differences between their graduation rates.

To analyze Yuma UHSD's operational efficiency in administration, plant operations, and food service, auditors selected a group of peer districts based on their similarities in district size, type, and location. This operational peer group includes Yuma UHSD and the nine other unified and union high school districts that also served between 8,000 and 19,999 students and were located in cities and suburbs. To analyze Yuma UHSD's operational efficiency in transportation, auditors selected a group of peer districts based on their similarities in miles per rider and location. This transportation peer group includes Yuma UHSD and ten other school districts that also traveled more than 335 miles per rider and were located in cities and suburbs. Auditors compared Yuma UHSD's costs to its peer group averages. Generally, auditors considered Yuma UHSD's costs to be similar if they were within 5

⁴ Operational spending includes costs incurred for the District's day-to-day operations. It excludes costs associated with the acquisition of capital assets (such as purchasing or leasing land, buildings, and equipment), interest, and programs such as adult education and community service that are outside the scope of preschool through grade 12 education.

⁵ The percentage of students who met state standards is based on the number of students who scored proficient or highly proficient on the Arizona's Measurement of Educational Readiness to Inform Teaching (AzMERIT) math and English language arts tests and those who met or exceeded state standards on the Arizona's Instrument to Measure Standards (AIMS) science test. Test results were aggregated across grade levels and courses, as applicable.

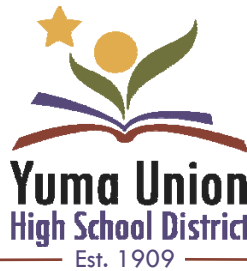
percent of peer averages, slightly higher/lower if they were within 6 to 10 percent of peer averages, higher/lower if they were within 11 to 15 percent of peer averages, and much higher/lower if they were more than 15 percent higher/lower than peer averages. However, in determining the overall efficiency of Yuma UHSD's nonclassroom operational areas, auditors also considered other factors that affect costs and operational efficiency such as square footage per student, meal participation rates, and bus capacity utilization, as well as auditor observations and any unique or unusual challenges the District had. Additionally:

- To assess whether the District's administration effectively and efficiently managed district operations, auditors evaluated administrative procedures and controls at the district and school level, including reviewing personnel files and other pertinent documents and interviewing district and school administrators about their duties. Auditors also reviewed and evaluated fiscal year 2015 administration costs and compared them to peer districts'. To further evaluate staffing levels, auditors surveyed the two union high school peer districts with low administrative costs to review the districts' number of administrative staff and salaries. Auditors also reviewed the District's controls over district keys and building access.
- To assess the District's computer information systems and network, auditors evaluated certain controls over its logical and physical security, including user access to sensitive data and critical systems, and the security of servers that house the data and systems. Auditors also evaluated certain district policies over the system such as assigning system access, data sensitivity, backup, and recovery.
- To assess the District's financial accounting data, auditors evaluated the District's internal controls related to expenditure processing and scanned all fiscal year 2015 payroll and accounts payable transactions for proper account classification and reasonableness. Additionally, auditors reviewed detailed payroll and personnel records for 30 of the 1,544 individuals who received payments in fiscal year 2015 through the District's payroll system and reviewed supporting documentation for 30 of the 18,477 fiscal year 2015 accounts payable transactions. No improper transactions were identified. After adjusting transactions for proper account classification, auditors reviewed fiscal year 2015 spending and prior years' spending trends across operational areas. Auditors also evaluated other internal controls that were considered significant to the audit objectives.
- To assess whether the District managed its transportation program appropriately and whether it functioned efficiently, auditors reviewed and evaluated required transportation reports, driver files, bus maintenance and safety records for 10 of the District's 85 buses, bus routing, and bus capacity usage. Auditors also reviewed fiscal year 2015 transportation costs and compared them to peer districts'. To analyze fuel purchases and usage, auditors reviewed fuel logs for September 2014 and April 2015 and fuel card statements for March and April 2015. Additionally, auditors reviewed the intergovernmental agreement with the Yuma Education Transportation Consortium and the related billings for transportation services received.
- To assess whether the District managed its plant operations and maintenance function appropriately and whether it functioned efficiently, auditors reviewed and evaluated fiscal year 2015 plant operations and maintenance costs and district building space, and compared these costs and capacities to peer districts'.
- To assess whether the District managed its food service program appropriately and whether it functioned efficiently, auditors reviewed fiscal year 2015 food service revenues and expenditures, including labor and food costs; compared costs to peer districts'; reviewed the Arizona Department of Education's food service monitoring reports; reviewed point-of-sale system reports; and observed food service operations.
- To assess whether the District was in compliance with Proposition 301's Classroom Site Fund requirements, auditors reviewed fiscal year 2015 expenditures to determine whether they were appropriate and if the District properly accounted for them. No issues of noncompliance were identified.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Auditor General and her staff express their appreciation to the Yuma Union High School District's board members, superintendent, and staff for their cooperation and assistance throughout the audit.

DISTRICT RESPONSE



Toni Badone
Superintendent

June 6, 2017

State of Arizona
Office of the Auditor General
2910 N. 44th Street, Suite 410
Phoenix, AZ 85018

Attn: Debra Davenport, Auditor General
Michael Quinlan, Audit Manager

Dear Ms. Davenport and Mr. Quinlan,

Yuma Union High School District has received and reviewed the Preliminary Draft Performance Audit conducted for fiscal year 2015. Yuma Union would like to commend and extend appreciation to Mr. Quinlan and his staff for their professionalism and patience throughout the process.

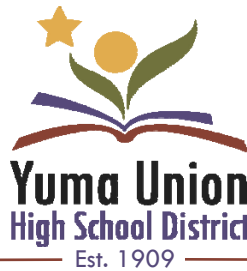
The information shared has provided Yuma Union an opportunity to make improvements toward continued efficiency, compliance and transparency, as well as given Yuma Union the opportunity to safeguard systems in even better ways. The District will continue to strive toward compliance and will comply with recommendations wherever feasible within the limitations of resources, as noted in the District's response.

Yuma Union High School District is committed to its clear bottom line of preparing every student for success in college and career. The District has kept a tight focus on that goal, aligning and maximizing District resources to that end. With regard to the statements regarding District performance on AZ Merit in 2015, please note that AZ Merit was given for the first time in FY15 and was not considered valid yet at that time, thus it was not linked to school or district grades. In fact, grades for schools and districts were not given for the last three years in deference to the fact that AZ Merit was new. However, Yuma Union High School District's college-going rate beat the state average by nearly 15 percentage points for FY15. According to the Arizona Board of Regents, Arizona had a 53.1% college-going for 2015, but YUHSD had a 68% college going rate, besting many high-performing districts in the state. The District strives to stay focused and use resources in ways that support students and their pathways to success in college and career.

It should also be pointed out that the District does not receive several types of funds that some of the cited peer districts receive. YUHSD does not receive override funds,

District Office

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Toni Badone
Superintendent

desegregation funds or Impact Aid funds. In fact, most of the land in Yuma County is owned by some government agency, so the District continues to apply for Impact Aid, which is meant to augment districts' budgets where property tax collections are affected. Yuma Union has yet to reach Impact Aid eligibility levels in terms of students directly impacted. There are two military bases, MCAS Yuma and Yuma Proving Ground, within the District. Also, there are several areas of land owned by an Indian nation. The Bureau of Land Management and the Bureau of Reclamation own land in the District and there are also tracts of State Trust lands.

The District has a high percentage of free and/or reduced lunch eligible students. Poverty is a challenge in Yuma County. The district receives far less in Tax Credit funds than other peer school districts. Attracting and retaining teachers is also a challenge. Over a third of the District's teachers are in their first three years of teaching. The lack of a complete university system in the community is still a challenge for the District in terms of attracting and retaining young professionals. Our police department and hospital experience similar issues, so we work collaboratively to recruit whenever possible. Arizona universities do not graduate the number of teacher candidates to fill the positions available in the state, especially in high schools and especially in rural and isolated areas. The District is working with NAU-Yuma, ASU and UA to develop intern and student teaching programs.

All of these challenges impact the District's ability to provide the opportunities necessary to meet the clear bottom line of every student prepared for success in college and career, but the District is always looking for strategies to maximize funding streams toward the goal. Hopefully some part of what is contained in the Performance Audit will assist the District in attaining the clear bottom line for the students in our communities.

Please find attached the District's response to each finding and recommendation.

Sincerely,

Toni Badone
Superintendent

Finding 1: District had high administrative costs and needs to strengthen accounting, computer, and building access controls

District Response: Yuma Union High School District (YUHSD) agrees that the District needs to constantly work to strengthen accounting, computer, and building access controls. The District has concerns about certain areas of administrative staffing codes. For example, the District received mixed guidance in previous years from various auditors regarding how to code student employees' personnel costs. However, the District is reviewing all elements cited in the report.

Recommendation 1: The District should review its administrative staffing levels, determine whether they can be modified to produce cost savings, and make changes accordingly.

District Response: Agree. The District will implement the recommendation to review administrative staffing levels. In January 2009, when the Arizona Legislature made mid-year cuts to districts, YUHSD cut administration and classified positions, and went through a deep analysis of cost-cutting strategies, implementing many types of strategies to save dollars. The District is still feeling the erosion of the mid-year cuts in 2009 and 2010. The District cut expensive positions but instituted a policy of hiring students in some entry-level positions, aligned wherever possible with the students' long-range career goals. Since then, the Auditor General's office has directed the District to code student employees as "administrative" costs, if they are working in school or district administrative offices, or as receptionists. Our understanding previously was that student employees should be coded as instructional. Since the best predictor of success in the workplace is success in an actual workplace, it made sense to hire the least expensive employees possible, and to sow the seeds for students to consider working for the District in the future. While the report found administrative staffing, which includes secretaries, administrative assistants and personnel devoted to tracking financials to be higher than peer districts, the actual number of district and campus administrators is very low. To address the recommendation, the District has implemented a staffing model for the use of student employees for 2017-2018, and is reviewing total administrative expenses, particularly administrative assistants, within personnel allocations.

Recommendation 2: The District should ensure that all credit card purchases are reviewed and approved for appropriateness. Additionally, the District should revise its policy to require approval by an employee able to ensure the purchase is necessary and for district purposes.

District Response: Disagree. To address the recommendation, the District will review the past year's purchases for opportunities to tighten controls, but will not immediately implement controls that require additional business office personnel. The District disagrees with the recommendation because the District already has a practice in the District Business Office to electronically approve credit card charges. The Business Office Facilitator is responsible for electronically reviewing charges before any charges are paid. The Facilitator has the authority to stop any charges with Bank of America, and to terminate any cards that have charges on them that are not allowable or questionable. The Facilitator's termination of a card would potentially lead to disciplinary action with the employee. The District works to prioritize and implement best practices within the parameters of the District's limited resources. The District implemented credit cards carefully and with controls after the recession of 2008 and mid-year cuts in January 2009 and 2010. The cost of labor and materials was analyzed to be \$97 per purchase order

before the implementation of p-cards. If the purchase order system were still used for all purchases, purchasing would have cost the District hundreds of thousands of additional dollars in administrative expenses. With the p-card system, there is a rebate generated, the result of which was \$79,397.88 for calendar year 2016. P-cards were implemented with appropriate limits, depending on the authority of the user. Additionally, Bank of America is very vigilant as well. With technology that tracks patterns of purchases, Bank of America has denied purchases if anything is odd about the purchase or the vendor, or the location from which the purchase is made, based on the District's patterns of practice. The District continuously works to train and retrain every employee regarding USFR rules. The District requires every cardholder to sign a cardholder agreement. The District has the right through the agreement to deduct from an employee's payroll if there is a transgression of the rules on purchasing.

Recommendation 3: The District should implement stronger password requirements related to password length and expiration.

District Response: Agree. The District is in the process of implementing stronger password controls. The protocol is anticipated to be implemented Summer 2017. The Technology Consortium has always recommended to our users that passwords include a combination of upper and lower-case letters, numbers and symbols, and eight characters or more. The Consortium has also recommended users change their passwords periodically.

Recommendation 4: The District should review employees' access in its computerized accounting system and limit access to only those accounting system functions needed to perform their work.

District Response: Agree. To address the recommendation, adjustments are being made to all system users to make sure their access is appropriate to their job responsibilities. The District is in the process of making adjustments.

Recommendation 5: The District should review and eliminate unnecessary accounts with administrator-level access to its network.

District Response: Agree. In order to address the recommendation, the District is reviewing the list of the administrative accounts to determine if different controls can and should be made regarding accounts, and work to implement the new controls. The District constantly strives to implement best practices regarding account controls.

Recommendation 6: The District should adequately protect its servers to reduce the risk of accidental damage.

District Response: The District agrees that every district should adequately protect its servers, but the District disagrees that the District's servers are not adequately protected at this time. The Technology Consortium Department has outgrown the current location, currently located in a building owned by the partner district. Yuma Union High School District's voters approved a bond in November of 2015. Through the bond, a new district office building is in design and will be constructed between June of 2017 and Fall of 2018. The new building design includes a secure environment for the Consortium's servers. In the meantime, the servers are stored in a space that is secure, given the space and

building available. While it is not ideal, the arrangement is the most secure possible within the resources the Consortium currently has since the need for server space has grown tremendously. There are no windows and limited access in the current location. There is an office that is only accessible through the server room. The office houses the systems team members, who service the servers. Again, the design of the new building will satisfy the security needs as described by the report. In the meantime, the Technology Director is considering what, if any, steps can be taken to further limit access during the remaining months in the current location.

Recommendation 7: The District should ensure that its change management process includes an independent review and approval before implementing changes into the production environment.

District Response: Agree. As the District works to prioritize the recommendations, this recommendation will be addressed, within the parameters of financial and personnel resources. The District's IT Department has a process of regular meetings and collaborative research that occurs before any change is made to the District's accounting system.

Recommendation 8: The District should complete its IT contingency plan and test it periodically to identify and remedy any deficiencies.

District Response: Agree. The District's IT Department continues to implement best practices in technology controls. The District's IT Department continues to work on its IT contingency plan.

Recommendation 9: The District should implement controls over its process for distributing and tracking building keys, including maintaining a complete and up-to-date distribution log, establishing a process for determining the access level given to employees, and ensuring all employees receiving keys complete a user agreement outlining the rules and policies to follow regarding the use of district keys.

District Response: Agree. The District concurs that this recommendation is a priority, but it will need to be addressed thoughtfully and systemically. Currently, there is an Interim Director in the District's Facilities Management Office. Once the Director's position is filled, and the Office is fully staffed, the Director will be charged with analyzing the key distribution process, implementing new controls and documenting key deployment. In addition, some work in this area has already begun with the moving of district office to Yuma High School until the new building is completed. The process of building and renovating District facilities through the 2015 Bond gives the District the opportunity to audit and document key deployment.

Recommendation 10: The District should classify all transactions in accordance with the Uniform Chart of Accounts for school districts.

District Response: Agree. To address the issue, the District will continue to study the Chart of Accounts and conduct professional development for staff.

Finding 2: District did not sufficiently oversee transportation program

District Response: Yuma Union High School District entered into an IGA with Yuma Elementary School District One, Arizona Western College and Northern Arizona University – Yuma Branch Campus in 1991 in order to effectuate economies and collaboratively provide transportation services. The Yuma Education Consortium was formed. The Yuma Education Transportation Consortium is part of the larger Consortium but has its own Intergovernmental Agreement. Yuma Elementary School District #1 is the fiscal agent for the Transportation Consortium. The CEOs of each of the four entities meet monthly to hear department reports and discuss transportation services. In addition, the CFO of Yuma Elementary School District #1 and YUHSD meet regularly with the Transportation Director to discuss transportation services. The District has made every effort to sufficiently oversee the transportation program but will look to the Auditor General and ADE to consider how to best support and implement innovative practices such as transportation consortia, giving better guidance and encouragement to districts.

Recommendation 1: The District should work with the Consortium to ensure it understands how transportation service charges are calculated and ensure that the charges are accurate before processing payments.

District Response: Agree. In order to address the recommendation, the YUHSD CEO and CFO will meet regularly with the fiscal agent member to completely understand how charges are calculated and to rewrite the IGA and the appendices so calculations and processes are transparent and appropriate. The CEOs and CFOs of Yuma Elementary and YUHSD met May 22, 2017 to work through the background calculations of the \$1.85 rate, as well as the other concerns listed in the report. At the meeting, the CEOs and CFOs also went over the Transportation IGA to seek ways to specify how rates are calculated and how to effectively manage controls over maintenance, repairs, fuel usage and calculation of miles traveled.

Recommendation 2: The District should revise its IGA with the Consortium to outline the Consortium's specific responsibilities related to maintaining proper controls over fuel inventory and fuel card purchases, ensuring bus preventative maintenance is conducted in accordance with consortium policy and the *Minimum Standards*, and accurately calculating and reporting the number of miles driven by each of the member organizations.

District Response: Agree. In order to address the recommendation, the YUHSD CEO and CFO will meet regularly with the fiscal agent member to implement Minimum Standards for School Buses and School Bus Drivers and to develop mutual processes, describe the processes in the IGA, and implement those processes to guarantee fidelity to the IGA. The CEOs and CFOs of Yuma Elementary and YUHSD met May 22, 2017 to review the Performance Audit and Consortium IGA for transportation. At the meeting, the CEOs and CFOs also looked at the current processes of monitoring fuel transactions, mileage readings, and miles per gallon. It should be noted that with regard to fuel card purchase, YUHSD stopped having YUHSD employees use the Voyager Gas Card System in January of 2016. YUHSD employees use p-cards and the YUHSD Business Office tracks those receipts. Also, it should be noted that the fiscal agent district has recently purchased the RTA software program for monitoring and tracking mileage, service and inspections, fuel usage, repair orders and parts inventory.

Recommendation 3: The District should ensure that the Consortium is meeting its responsibilities as outlined in the IGA.

District Response: Agree. In order to address the recommendation, the YUHSD CFO will meet regularly with the fiscal agent district CFO to implement Minimum Standards for School Buses and School Bus Drivers and to develop mutual processes, and implement the processes to guarantee fidelity to the IGA. The CEOs and CFOs of Yuma Elementary and YUHSD met May 22, 2017 to review the Performance Audit and Consortium IGA for transportation. At the meeting, the CEOs and CFOs discussed this finding with the Transportation Director. Revisions to the Transportation IGA were drafted at the May 22 meeting.

Recommendation 4: The District should accurately report to ADE the number of miles driven to transport Yuma UHSD students.

District Response: Agree. YUHSD takes very seriously the tracking of student miles, and will work on a system to better track and monitor student ridership. The Transportation Director has already begun implementing additional checks to the student count system and redesigning staff training to include more instruction on proper reporting emphasizing accuracy and timeliness on the part of each employee, including bus drivers. The CEOs and CFOs of Yuma Elementary and YUHSD met May 22, 2017 to review the Performance Audit and Consortium IGA for transportation. The ADE formula for determining route miles assumes the district is operating alone. The purpose of a Consortium is to effectuate economies of scale in a large community. Yuma Elementary District One is the geographic size of Rhode Island and YUHSD is even larger geographically. The Consortium members are tackling the problem of how to take a challenging situation where buses owned by one district are used to transport students for the other district, and where, in some instances, it makes sense to send one bus for both districts' students.

