

MAYER UNIFIED SCHOOL DISTRICT NO. 43

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*Dean Slaga, Superintendent
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May 7, 2021

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

Dear Ms. Perry,

Mayer Unified School District No. 43 has received and reviewed the FY19 Performance Audit Report. The District would like to acknowledge the professionalism and diligence it took to conduct this audit remotely during the COVID-19 pandemic. The District agrees with the findings and recommendations in the areas of sensitive information security, public monies, and transportation requirements.

The District will work diligently to implement the recommendations provided in the findings.

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

Sincerely,

Dean Slaga
Superintendent
Mayer Unified School District

Finding 1: District's noncompliance with important requirements and standards put public monies and sensitive information at an increased risk of errors and fraud

District Response: The District agrees with the finding.

Recommendation 1: The District should ensure that all cash collected is deposited and used for its intended purpose by:

- a. Separating responsibilities of collecting, depositing, and recording food service program donations among more than 1 employee.
- b. Requiring and monitoring that the food service employee issues prenumbered receipts for all food service program donations and that a different employee reconciles receipts to amounts deposited and applied to unpaid student meal accounts.
- c. Reconciling school cash collections to prenumbered receipts.
- d. Reviewing all voided receipts for appropriateness.
- e. Providing training on USFR requirements to food service and District Office staff involved in cash collections at least annually.

District Response: The District agrees with the recommendation and will implement the recommendation.

- a. The responsibilities of collecting, depositing, and recording food service donations will be conducted by two employees. Employees will reconcile all cash deposits to computer postings on a weekly basis.
- b. The District is already issuing prenumbered receipts for food service donations. A second employee will reconcile receipts to account postings.
- c. A second school office staff member will review prenumbered receipts and reconcile to school cash collections.
- d. When a receipt is voided an explanation will be added to the record. All voided receipt copies will be collected and maintained with the appropriate receipt book.
- e. During yearly inservice meetings all employees will be required to go through a detailed cash handling and receipt book training process.

Recommendation 2: The District should protect its sensitive computerized data by:

- a. Reviewing industry password standards at least annually and implementing and enforcing strong network password requirements consistent with credible industry standards to decrease the risk of unauthorized persons gaining access to sensitive District information.
- b. Limiting users' access in the accounting system to only those accounting system functions needed to perform their job duties, including transferring administrator-level access to someone outside of the business office.

District Response: The District agrees with the recommendation and will implement the recommendation.

- a. Password standards have been reviewed and the Informational Technology Department has implemented procedures with all existing and new employees to ensure strong network password requirements are being met.
- b. This function will be assigned to the Superintendent for periodic review and removed from the Business Director to ensure appropriate access is granted.

Finding 2: District used unallowable vehicles for student transportation, did not systematically perform school bus maintenance, and did not ensure bus drivers met all certification requirements, putting student safety at risk

District Response: The District agrees with the finding.

Recommendation 3: To help ensure student safety, the District should:

- a. Discontinue using unallowable vehicles to transport students to and from school and on athletic and field trips, and explore other appropriate options for transporting its students, such as requiring all drivers to become certified school bus drivers so they can operate the District's regular school buses.
- b. Establish and implement a formal written policy that states what school bus preventative maintenance work will be completed at what mileage and time frame and implement monitoring procedures to ensure mechanics perform and document bus preventative maintenance systematically and on schedule in accordance with the District's formal written policy and the State's Minimum Standards.
- c. Develop and implement procedures to ensure that bus driver certification requirements are met and appropriately documented in accordance with the State's Minimum Standards.

District Response: The District agrees with the recommendation and will implement the recommendation.

- a. The District has shifted all daily school bus routes to appropriate yellow buses over the past few months. This will continue into the 2021-2022 school year. Athletic trips have also been shifted to yellow buses during the Spring sports season and will continue into next year. In addition appropriate vehicle purchases are being reviewed for student transport when yellow buses and drivers are unavailable. The process for training additional employees to earn CDL certifications is under review.
- b. The District will implement a log and written policy process to ensure preventative maintenance work is conducted and documented properly.
- c. The District will implement a log and written policy process to ensure bus driver certification requirements are met and documented properly.