



# **CARTWRIGHT SCHOOL DISTRICT #83**

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[www.csd83.org](http://www.csd83.org)

*“The Gateway to Achieving Tomorrow’s Dreams”*

## **ADMINISTRATION**

December 10, 2010

**Dr. Jacob Chavez**  
*Interim Superintendent*

*Assistant Superintendent*  
*Administrative Services*

**Richard Conrad**  
*Assistant Superintendent*  
*Financial & Auxiliary Services*

**Dr. Edward Murphy**  
*Assistant Superintendent*  
*Human Resources*

**Cindy Segotta-Jones**  
*Assistant Superintendent*  
*Educational Services*

Debra Davenport, CPA  
Office of the Auditor General  
2910 N. 44<sup>th</sup> St., Ste. 410  
Phoenix, AZ 85018

RE: Response to Cartwright School District #83  
FY09 Performance Audit

Dear Ms. Davenport:

Cartwright School District #83 respectfully submits the written response to the performance audit conducted by the Auditor General for FY2009. The audit identified four findings and you will find the response to the findings attached.

I appreciate your acknowledgement of the efforts the District had made to operate efficiently with lower costs overall yet increase per pupil spending in the classroom.

The District’s primary focus is to increase student achievement by increased spending in the classroom and increased instructional support to classroom teachers. As a result, the District has experienced a significant increase in student achievement.

I commend your staff on their courtesy and professionalism displayed during the audit along with their willingness to openly discuss all aspects of the audit.

Sincerely,

Dr. Jacob A. Chavez, Ed. D.  
Interim Superintendent

**Cartwright School District #83**  
**3401 N. 67<sup>th</sup> Avenue**  
**Phoenix, AZ 85033**

Response to Auditor General's Performance Audit of 2008-09 Fiscal Year  
December 9, 2010

**Finding 1 Improvements needed to lower District's transportation program costs**

The District concurs with the recommendations related to improvements needed to lower transportation costs and intends to implement the four recommendations as presented. District administration recognized a need for improvement and as a result the transportation department experienced many changes during the 2009-10 and 2010-11 fiscal year. An interim director was hired in December, 2009 to replace a retiring director. In April, 2010 the interim director was issued a contract for the 2010-11 fiscal year.

In December, 2009 a performance review of the department operations was conducted by an independent consultant specializing in school district transportation. The review identified operations within the department which required improvement in order to allow the department to operate more efficiently. Many of the suggestions presented in the independent review were implemented by the director in 2009-10 and continue in 2010-11. The suggestions closely mirrored the recommendations presented in the audit.

The department published a transportation operations guide, the monitoring of staff performance has increased and efforts have been made to improve the efficiency of the various bus routes. With the current voter approved bond issuance, the District administration is committed to replacing the aging bus fleet with new buses which will reduce costly repairs in addition to the development of preventative maintenance procedures.

**Finding 2 District lacks sufficient IT controls**

The District concurs with the recommendations related to IT controls and intends to implement the three recommendations as presented. A new financial software product was implemented in the 2010-11 fiscal year. As a result, improved user security was implemented which included tighter controls to access sensitive financial data and more complex password structure. In addition, a review process of authorized users will be developed to assure periodic review of user access only includes current employees. A similar review procedure will also be developed for the student management software.

The District had previously developed a disaster recovery plan but did not present it to the Governing Board for adoption. The current plan will be reviewed and updated with a subsequent presentation to the Governing Board in the 2010-11 fiscal year.

**Finding 3 Some classroom site monies not spent in accordance with statute**

The District concurs with the recommendations related to expenditure of classroom site funds and intends to implement the two recommendations as presented. District administration has developed procedures to verify and approve expenditures are qualified and coded properly to the Classroom Site Fund. Several layers of approval have been developed to reduce the possibility of a purchase order or salary expense coded improperly.

The implementation of Windsor Management Group's Visions software in 2010-11 has improved the ability to effectively monitor the expenditure coding.

**Other Findings**

The District concurs with the other finding related to accurately reporting costs and intends to implement the recommendation as presented. District administration annually provides a manual to site and department administration which includes account structure and description taken from the USFR. To supplement this handbook, additional training has been provided to site and department administration to insure proper accounting and coding procedures are used.

The implementation of Visions software in 2010-11 has improved the ability to more effectively monitor expenditure coding.