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AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

July 11, 2014

The Honorable John Allen, Chair
Joint Legislative Audit Committee

The Honorable Chester Crandell, Vice Chair
Joint Legislative Audit Committee

Dear Representative Allen and Senator Crandell:

Our Office has recently completed a 24-month followup of the Humboldt Unified School District's implementation status for the 3 audit recommendations presented in the performance audit report released in July 2012. As the enclosed grid indicates:

- 1 recommendation has been implemented, and
- 2 recommendations are in the process of being implemented.

Unless otherwise directed by the Joint Legislative Audit Committee, this report concludes our follow-up work on the District's efforts to implement the recommendations resulting from the July 2012 performance audit.

Sincerely,

Ross Ehrick, CPA
Director, Division of School Audits

RE:bh
Enclosure

cc: Dr. Paul Stanton, Superintendent
Governing Board
Humboldt Unified School District

HUMBOLDT UNIFIED SCHOOL DISTRICT
Auditor General Performance Audit Report Issued July 2012
24-Month Follow-Up Report

Recommendation	Status/Additional Explanation
FINDING 1: District operated efficiently	
No recommendations	
FINDING 2: District needs to strengthen controls over its computer systems	
1. The District should separate the system administrator duties from the business office functions and consider assigning the system administrator duties to someone who is not a user of the system.	Implemented at 6 months
2. The District should implement and enforce password requirements related to password length, complexity, and expiration.	Implementation in process The District is in the process of upgrading its servers that will allow it to implement stronger passwords. District officials stated that they will implement a new password policy in August 2014.
3. The District should create a formal disaster recovery plan and test it periodically to identify and remedy any deficiencies. Additionally, all backup tapes should be stored in a secure offsite location.	Implementation in process The District has created a formal disaster recovery plan and has begun storing its backup data at an offsite location. The District is running integrity checks on the backup data and is currently reviewing hardware options needed to run test recovery scenarios.