

Kingman Unified School District #20

3033 MacDonald Avenue Kingman, AZ 86401
Phone (928) 753-5678 FAX (928) 753-6910

SUPERINTENDENT
Mr. Roger Jacks

September 13, 2013

Ms. Debbie Davenport
Auditor General
2910 N. 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Davenport,

Enclosed is the audit response from Kingman Unified School District for the performance audit conducted for the fiscal year 2012.

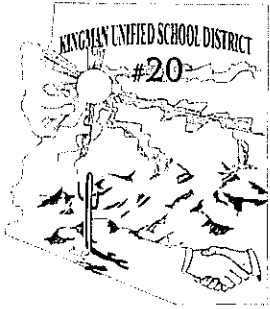
Kingman Unified School District agrees with the findings and we are in the process of implementing plans and procedures that will correct the findings. All of the audit recommendations will be utilized to improve our operation.

I wish to thank you and your team for all of your hard work on this audit. Your team was extremely professional, worked with our employees as a collaborative effort, and in our opinion were very knowledgeable. Kingman Unified School District will use this audit as a tool to become more efficient in our educational mission.

Please do not hesitate to contact me if I can be of further assistance.

Respectfully,

Roger Jacks, Superintendent



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Recommendation 1

The District should strengthen its controls over cash handling for its bookstore operations including separating cash-handling duties, preparing and retaining daily cash receipt summaries to reconcile cash collected to receipts issued, and incorporating supervisory review of this process. Additionally, the District should better safeguard monies received by securing them in a safe, locked box, or locked cabinet and depositing them at least weekly.

Response

The District will implement this recommendation as stated by strengthening its controls over our bookstore operations, as well as safeguarding monies and depositing weekly.

Recommendation 2

The District should implement proper controls over the catering program to ensure that duties are separated and all payments are made directly to the District.

Response

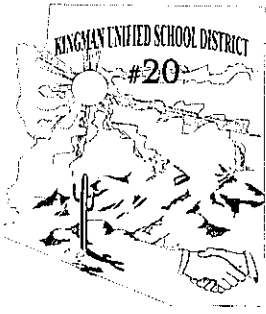
The District will implement this recommendation by reviewing the controls currently in place and ensuring duties are separated and that all payments are made directly to the district.

Recommendation 3

The District should review employee access to the accounting system and modify access to ensure that an employee cannot initiate and complete a transaction without independent review and that employees only have the access necessary to meet their job responsibilities.

Response

The District will implement this recommendation by reviewing each person's access to the accounting system and verify that they cannot complete a transaction without independent review and that they only have the access necessary to meet their job responsibilities.



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Recommendation 4

The District should review and reduce the number of users with administrator-level access to its network

Response

The District will implement this recommendation by reviewing each person's access to the network and verify that they only have the access necessary to meet their job responsibilities. The District will reduce the number of users with administrator level access.

Recommendation 5

The District should establish and implement policies and procedures for logging and monitoring users' activities on critical systems and applications.

Response

The District will implement this recommendation by developing written monitoring procedures and monthly review procedures.

Recommendation 6

The District should develop and implement a formal process to ensure that terminated employees have their IT network and system access promptly removed.

Response

The District will implement this recommendation by changing its current procedures and immediately adopting new procedures that promptly remove terminated employees and we will follow up with a quarterly review of the active directory.