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November 6, 2018

The Honorable Anthony Kern, Chair
Joint Legislative Audit Committee

The Honorable Bob Worsley, Vice Chair
Joint Legislative Audit Committee

Dear Representative Kern and Senator Worsley:

Our Office has recently completed a 24-month followup of the Littlefield Unified School District's implementation status for the 6 audit recommendations presented in the performance audit report released in August 2016. As the attached grid indicates:

- 5 recommendations have been implemented, and
- 1 recommendation is 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 August 2016 performance audit.

Sincerely,
Vicki Hanson, Director
Division of School Audits

cc: Governing Board
Ms. Darlene McCauley, Superintendent
Littlefield Unified School District

LITTLEFIELD UNIFIED SCHOOL DISTRICT

Auditor General Performance Audit Report Issued August 2016 24-Month Follow-Up Report

Recommendation	Status/Additional Explanation
FINDING 1: District needs to strengthen controls over computer systems and network	
1. The District should implement and enforce password requirements related to password length, complexity, and expiration.	Implemented at 24 months
2. The District should review and reduce the number of users with administrator-level access to its network.	Implemented at 6 months
3. The District should eliminate unnecessary generic network accounts and minimize and properly control any generic accounts that are considered necessary by establishing proper controls over them, such as disabling them, if appropriate, when not in use.	Implemented at 6 months
4. The District should develop and implement a formal process to ensure that terminated employees have their computer network access promptly removed.	Implemented at 6 months
5. The District should establish a written agreement with the Mohave County School Superintendent's Office that outlines each party's responsibilities for the District's accounting system.	Implemented at 24 months
6. The District should create a formal contingency plan and test it periodically to identify and remedy deficiencies.	Implementation in process In October 2018, the District completed the first draft of its formal contingency plan. Although the plan contains many of the necessary components, it is missing detailed data recovery procedures. In addition, the District has not yet tested its new plan.