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AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

January 4, 2010

The Honorable Thayer Verschoor, Chair
Joint Legislative Audit Committee

The Honorable Judy Burges, Vice Chair
Joint Legislative Audit Committee

Dear Senator Verschoor and Representative Burges:

Our Office has recently completed a 12-month followup of the Gilbert Unified School District's implementation status for the seven audit recommendations presented in the performance audit report released in December 2008. As the attached grid indicates:

- 6 recommendations have been implemented; and
- 1 recommendation is in the process of being implemented.

Our Office will continue to follow up at 6-month intervals with the District on the status of those recommendations that have not yet been fully implemented.

Sincerely,

Ross Ehrick, CPA
Director, Division of School Audits

RE:bl
Enclosure

cc: Dr. David Allison, Superintendent
Governing Board
Gilbert Unified School District

GILBERT UNIFIED SCHOOL DISTRICT

Auditor General Performance Audit Report Issued December 2008

12-Month Follow-Up Report

Recommendation	Status/Additional Explanation
CHAPTER 1: Administration	
1. To ensure computer system security, the District should establish policies that require users to change their password upon initial logon, and periodically.	Implemented at 6 months
CHAPTER 2: Student transportation	
1. The District should review rider counts throughout the year to evaluate and adjust routes as necessary to increase efficiency.	Implemented at 6 months
2. The District should review all student transportation vendor invoices to ensure that they conform to contract terms.	Implemented at 6 months
3. To aid in evaluating the efficiency of its transportation program, the District should establish and monitor performance measures such as cost per mile, cost per rider, and bus capacity usage.	Implemented at 12 months
CHAPTER 3: Plant operation and maintenance	
1. To help ensure efficient district-wide energy use, the District should consider formally adopting its energy conservation plan or require individual schools to submit site-specific energy conservations plans.	Implemented at 6 months
CHAPTER 4: Proposition 301 monies	
1. The District should ensure that adequate documentation is retained to demonstrate that Proposition 301 monies were spent in accordance with the District's plan.	Implemented at 12 months
CHAPTER 5: Classroom dollars	
No Recommendations	

Recommendation	Status/Additional Explanation
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CHAPTER 6: English Language Learner programs, costs, and funding

1. The District should begin separately accounting for the incremental portion of ELL costs and retain supporting documentation of how those amounts are determined.

Implementation in process

The District is working to properly account for the incremental portion of its ELL costs. Auditors will review this recommendation again at the 18-month followup.
