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Debra Davenport, Auditor General  
State of Arizona Office of the Auditor General  
2910 N. 44<sup>th</sup> Street, Suite 410  
Phoenix, Arizona 85018

September 8, 2015

Re: Fiscal Year 2013 Performance Audit

Dear Ms. Davenport,

The Safford Unified School District respectfully submits its response to the Performance Audit conducted by the Auditor General's Office for fiscal year 2013. The Performance Audit reflected one finding and accompanying recommendations which the District concurs with and has attached its response accordingly.

While the report provided welcome recommendations to enhance and improve district procedures, it also provided validation of the District's efforts in providing a quality education to its students, support for its staff, and reflecting its commitment to fiscal responsibility as effective stewards of taxpayer funds.

The District would like to thank you for the insight, positive interaction, professionalism, and courtesy of the audit team and your office staff throughout the Performance Audit process. The collaboration of effort between the Auditor General's Office and District staff is appreciated.

Please do not hesitate to contact us with any questions or comments regarding our response.

Sincerely,

Ken VanWinkle  
Superintendent

**FINDING 1:** District needs to strengthen controls over computer systems and network.

**Recommendation 1:** The District should limit employees' access to the accounting system to only the access necessary to meet their job responsibilities to help ensure that no single employee can complete transactions without an independent review.

**District Response:** The District concurs with this finding. Access levels will be defined as needed based on job positions and appropriate security access will be implemented. The IT Systems Administrator will be trained on managing access controls for the accounting system by the software vendor.

**Recommendation 2:** The District should eliminate unnecessary generic user accounts in its network and systems and properly control any remaining generic accounts.

**District Response:** The District concurs with this finding. Generic accounts were reviewed and unnecessary accounts were eliminated when the audit was still on site. A procedure to review the need of all accounts each quarter was also put in place. Generic accounts are now limited to:

- Technology testing accounts - necessary to test functionality of different user groups.
- Auto-login student accounts - necessary at the elementary schools so labs can function easily with young students and in the adult education programs due to sporadic and unpredictable enrollment. IT controls have been implemented to limit the resources available to these accounts. These accounts may only log into environments specifically designated for its intended purpose.
- Auto-login other account - necessary for Time Clock computers since those users do not have accounts, OPAC library catalogue, District office reception computer for job applications and lunch applications. Foods accounts because different users run the meal program. IT controls have been implemented to limit the resources available to these accounts. These accounts may only log into environments specifically designated for its intended purpose.
- Service accounts - unnecessary accounts were eliminated.

**Recommendation 3:** The District should limit physical access to its IT server room so that only appropriate personnel have access.

**District Response:** The District concurs with this finding. The replacement cores for the locks were ordered as part of the full District rekeying project. This will limit access to the server room, as well as campus site MDF's and IDF's to appropriate technology personnel only.

**Recommendation 4:** The District should create a formal disaster recovery plan and test it periodically to identify and remedy deficiencies.

**District Response:** The District concurs with this finding. Although the District had a Data Backup and Recovery plan in place, it was determined during audit this plan was not sufficient as a full disaster recovery plan with more detail and instruction necessary. The District has obtained copies of full disaster recovery plans from other school districts that meet the Auditor General's guidelines which is assisting the District as it amends its plan. Additionally, it is implementing a process for periodic review and testing of the disaster recovery plan.