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AUDITOR GENERAL

**STATE OF ARIZONA**  
OFFICE OF THE  
**AUDITOR GENERAL**

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

July 24, 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 12-month followup of the Pomerene Elementary School District's implementation status for the 5 audit recommendations presented in the performance audit report released in May 2013. As the enclosed grid indicates:

- 3 recommendations have been implemented, and
- 2 recommendations are 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:bh  
Enclosure

cc: Mr. Shad Housley, Superintendent  
Governing Board  
Pomerene Elementary School District

# POMERENE ELEMENTARY SCHOOL DISTRICT

## Auditor General Performance Audit Report Issued May 2013

### 12-Month Follow-Up Report

Recommendation	Status/Additional Explanation
<b>FINDING 1: Management has been effective at controlling costs</b>	
No recommendations	
<b>FINDING 2: District needs to strengthen its accounting and computer controls</b>	
1. As recommended by the <i>Uniform System of Financial Records for Arizona School Districts</i> , the District should prepare and retain in employee personnel files a current personnel/payroll action form or contract for each employee to document employment terms.	<b>Implemented at 6 months</b>
2. The District should ensure that all purchases have prior approval.	<b>Implemented at 6 months</b>
3. The District should limit employees' access to the accounting system so that one employee cannot complete transactions without an independent review.	<b>Implementation in process</b> District officials stated that they are continuing to review and evaluate employee access to the accounting system. Auditors found that four employees continue to have more access than needed to perform their work. Auditors will review this recommendation again at the 18-month followup.
4. The District should establish a written agreement with the Cochise County School Superintendent's Office that outlines each party's responsibilities for its accounting system.	<b>Implementation in process</b> The District is working with the Cochise County School Superintendent's Office to establish a written agreement. Auditors will review this recommendation again at the 18-month followup.
5. The District should classify all transactions in accordance with the Uniform Chart of Accounts for school districts.	<b>Implemented at 12 months</b>