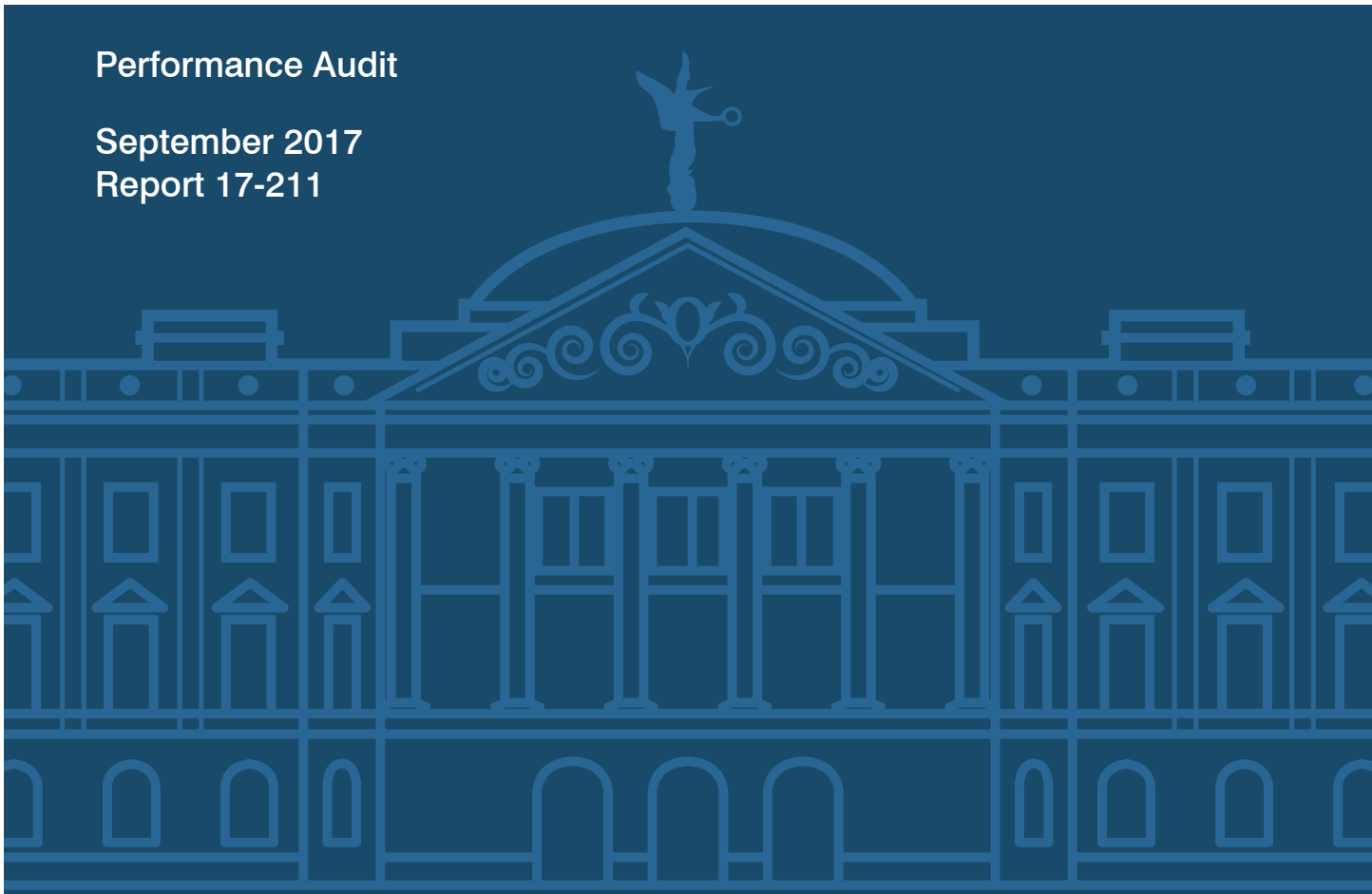


Altar Valley Elementary School District

Performance Audit

September 2017

Report 17-211



A Report to the Arizona Legislature

Debra K. Davenport
Auditor General





The Auditor General is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits and special reviews of school districts, state agencies, and the programs they administer.

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AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

September 7, 2017

Members of the Arizona Legislature

The Honorable Doug Ducey, Governor

Governing Board
Altar Valley Elementary School District

Dr. David Dumon, Superintendent
Altar Valley Elementary School District

Transmitted herewith is a report of the Auditor General, *A Performance Audit of the Altar Valley Elementary School District*, conducted pursuant to A.R.S. §41-1279.03. I am also transmitting within this report a copy of the Report Highlights for this audit to provide a quick summary for your convenience.

As outlined in its response, the District agrees with all of the findings and recommendations.

My staff and I will be pleased to discuss or clarify items in the report.

Sincerely,

Debbie Davenport
Auditor General



Altar Valley Elementary School District

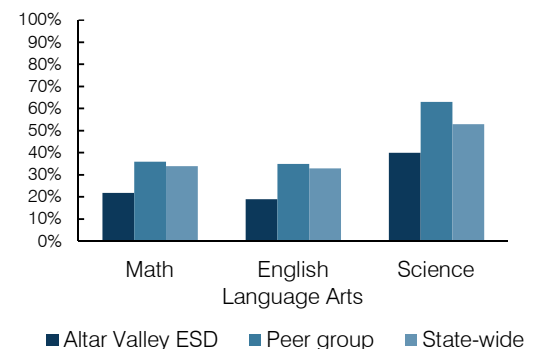
CONCLUSION: In fiscal year 2015, Altar Valley Elementary School District’s student achievement was much lower than the peer districts’, and although it had higher costs in most noninstructional areas, the District’s operations were reasonably efficient overall. Specifically, the District’s administrative costs per pupil were much higher than the peer districts’ average, but only because it had fewer students than the peer districts, on average. However, the District needs to strengthen its cash-handling and computer controls. The District’s plant operations cost per pupil was much higher than the peer districts’ average primarily because it operated much more square footage per pupil than the peer districts averaged. The District has taken a step to decrease its plant operations costs by entering into an energy savings contract. Altar Valley ESD’s food service program costs per meal and per pupil were similar to the peer districts’ averages, and its transportation program costs per mile and per rider were much lower than the peer districts’ averages because the District employed efficient practices, such as employing some part-time bus drivers and monitoring fuel usage.

Much lower student achievement and efficient operations

Student achievement much lower than peer districts’—In fiscal year 2015, Altar Valley ESD’s student scores were lower than the peer districts’ averages in math and much lower in English language arts and science.

Reasonably efficient operations overall despite some higher costs—In fiscal year 2015, Altar Valley ESD operated efficiently overall. Specifically, the District’s administrative costs per pupil were much higher than the peer districts’ average, but only because it had fewer students than the peer districts, on average. The District’s plant operations cost per pupil was much higher than the peer districts’ average primarily because it operated much more square footage per pupil than the peer districts averaged. However, we did not identify a large number of empty classrooms or other unused space or any inefficiencies or wastes of resources. Further, the District has taken a step to decrease its plant operations costs by entering into an energy savings contract that reduced its energy and water costs by over \$23,000 in fiscal year 2015. Altar Valley ESD’s food service program costs per meal and per pupil were similar to the peer districts’ averages, and its vendor-operated program generated enough revenue to cover its costs. Lastly, the District’s transportation program costs per mile and per rider were much lower than the peer districts’ averages because the District employed efficient practices, such as employing some part-time bus drivers and monitoring fuel usage.

Percentage of students who met or exceeded state standards
 Fiscal year 2015



Comparison of per pupil expenditures by operational area
 Fiscal year 2015

	Altar Valley ESD	Peer group average
Administration	\$1,320	\$1,036
Plant operations	1,074	919
Food service	559	586
Transportation	841	505

District lacked adequate cash-handling and computer controls

Inadequate cash-handling controls—We reviewed the District’s cash-handling procedures along with 24 student activities cash deposits from fiscal years 2015 and 2016 totaling approximately \$33,500 and found that the District’s written procedures were sufficient, but the District did not always follow the procedures to ensure that all monies received were

properly accounted for. More specifically, the District's elementary school did not issue receipts for its cash collections. In addition, one district employee received and deposited student activities monies without an independent review. Additionally, although the middle school issued receipts, middle school employees used multiple receipt books, making it difficult to track receipts because they were not always issued in sequential order. Because of the high risk associated with cash transactions, the District should establish and maintain effective controls to safeguard cash.

Inadequate computer controls—In fiscal years 2015 and 2016, Altar Valley ESD lacked adequate computer controls. Although no improper transactions were detected in the items we reviewed, these poor controls exposed the District to an increased risk of errors, fraud, and unauthorized access to sensitive information. More specifically:

- **Weak password requirements**—The District did not have strong password requirements for access to its computer network and student information system. More specifically, network passwords lacked complexity requirements—that is, passwords did not need to contain numbers or symbols. In addition, we found seven network user accounts with passwords that were set to never expire. Further, student information system passwords could be short, and passwords were not required to be changed on a regular basis. Common guidelines for strong passwords recommend that passwords be at least eight characters in length; contain a combination of lowercase and uppercase alphabetic characters, numbers, and symbols if permitted in the system; and be changed periodically.
- **Broad access to accounting system**—We found that the District granted six of its 34 accounting system users more access to the accounting system than they needed to perform their job duties. Four of these users had full access to the accounting system, giving them the ability to perform all accounting system functions without an independent review and approval.
- **Inadequate procedures for removing access to the network and student information system**—We reviewed fiscal year 2016 user access reports and found 1 network user account and 2 student information system user accounts that were linked to employees who no longer worked for the District.
- **Shared user accounts**—We found that 32 network accounts, 1 student information system account, and 7 accounting system accounts were not assigned to specific individuals. Shared accounts create additional risk because it is difficult or impossible to hold anyone accountable if inappropriate activity occurred while using these accounts.

Recommendations

The District should:

- Implement proper cash-handling controls by preparing and issuing cash receipts in sequential order for all monies collected and having a second employee reconcile or review cash deposits.
- Implement and enforce stronger password requirements related to password length, complexity, and expiration.
- Limit employees' access to only those accounting system functions needed to perform their job responsibilities.
- Ensure terminated employees have their network and systems access promptly removed.
- Eliminate unnecessary shared user accounts and properly control any remaining shared accounts, such as disabling them when not being used.



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DISTRICT OVERVIEW

Altar Valley Elementary School District is a rural district located about 20 miles southwest of Tucson in Pima County. In fiscal year 2015, the District served 668 students in kindergarten through 8th grade at its two schools.

In fiscal year 2015, Altar Valley ESD's student achievement was much lower than its peer districts', and although it had higher costs in most noninstructional areas, the District was reasonably efficient overall.¹ However, auditors identified some areas for improvement.

Student achievement much lower than peer districts'

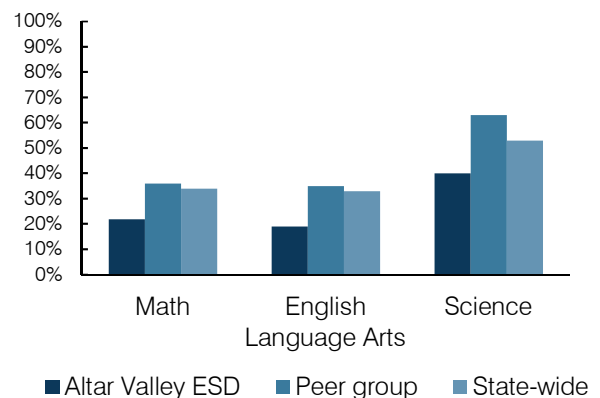
In fiscal year 2015, 22 percent of the District's students met or exceeded state standards in math, 19 percent in English language arts, and 40 percent in science. As shown in Figure 1, these scores were lower than the peer districts' averages in math and much lower in English language arts and science.

District's operations were reasonably efficient overall, but some improvements needed

Although the District had higher per pupil costs in several nonclassroom areas as shown in Table 1 on page 2, based on auditors' observations and review of various performance measures, Altar Valley ESD operated in a reasonably efficient manner overall in fiscal year 2015. The District spent \$705 more per pupil than its peer districts spent, on average. The District was able to spend slightly more per pupil primarily because it was one of three districts in its peer group to receive additional monies through a voter-approved budget override. In addition, the District received more federal grant monies, including monies for districts in high poverty areas and with low student achievement to help them offer after-school academic intervention and enrichment activities.

Administration reasonably efficient, but some improvements needed—At \$1,320 per pupil, Altar Valley ESD's administrative costs were 27 percent higher than the peer districts' average of \$1,036, but only because it had fewer students—668 students in fiscal year 2015 compared to the peer group average of 1,844 students. The District's total administrative costs in fiscal year 2015 were much lower than the peer districts' average. In addition, auditors observed the District's administrative operations and did not identify any overstaffing or unusually high salaries. However, the District should strengthen its cash-handling and computer controls (see Finding 1, page 3).

Figure 1
Percentage of students who met or exceeded state standards
Fiscal year 2015
(Unaudited)



Source: Auditor General staff analysis of fiscal year 2015 test results on Arizona's Measurement of Educational Readiness to Inform Teaching (AzMERIT) and Arizona's Instrument to Measure Standards (AIMS).

¹ Auditors developed three peer groups for comparative purposes. See page a-1 of this report's Appendix for further explanation of the peer groups.

Plant operations reasonably efficient—

When compared to peer districts' averages, Altar Valley ESD's plant operations costs were 17 percent higher per pupil, but similar per square foot. The higher cost per pupil was the result of the District operating and maintaining 21 percent more square feet per pupil than the peer districts, on average. However, auditors toured Altar Valley ESD's schools and did not identify a large number of empty classrooms or other unused space. Additionally, neither of its two schools is large enough to house all of the District's students, so closing a school is not an option. Auditors also did not observe any inefficiencies or wastes of resources, such as excessive heating or cooling of buildings. Further, the District entered into an energy savings contract in fiscal year 2014 to help reduce energy and water costs. As part of this plan, the District has installed energy-efficient thermostats, heating and cooling units, and lighting fixtures. From fiscal year 2014 to fiscal year 2015, the District's energy and water costs were reduced by over \$23,000.

Table 1
Comparison of per pupil expenditures by operational area
Fiscal year 2015
(Unaudited)

Spending	Altar Valley ESD	Peer group average	State average
Total per pupil	\$8,769	\$8,064	\$7,658
Classroom dollars	3,806	4,035	4,105
Nonclassroom dollars			
Administration	1,320	1,036	780
Plant operations	1,074	919	930
Food service	559	586	417
Transportation	841	505	371
Student support	578	482	613
Instruction support	591	501	442

Source: Auditor General staff analysis of fiscal year 2015 Arizona Department of Education student membership data and district-reported accounting data.

Similar food service program costs—Altar Valley ESD's \$2.90 cost per meal and \$559 cost per pupil were similar to the peer districts' averages. The District contracted with a vendor to operate its food service program in fiscal year 2015, and its program generated enough revenue to cover program costs.

Efficient transportation program—In fiscal year 2015, Altar Valley ESD's transportation program operated efficiently with a \$1.99 cost per mile that was much lower than the peer districts' \$2.54 average and a \$627 cost per rider that was also much lower than the peer districts' \$854 average. The District's costs were much lower than the peer districts' averages because it employed efficient practices, such as employing some part-time bus drivers and monitoring fuel usage. Additionally, the District has improved the efficiency of its bus routes over the past few fiscal years by reviewing and reducing the number of bus routes it operates.



District should strengthen cash-handling and computer controls

In fiscal years 2015 and 2016, Altar Valley ESD lacked adequate cash-handling and computer controls. Although no improper transactions were detected in the items auditors reviewed, these poor controls exposed the District to an increased risk of errors, fraud, and unauthorized access to sensitive information.

District lacked adequate cash-handling controls

The District receives cash for various purposes, including payments for student meals, fund-raisers, and tax credits. Auditors reviewed the District's cash-handling procedures along with 24 student activities cash deposits from fiscal years 2015 and 2016 totaling approximately \$33,500 and found that the District's written procedures were sufficient, but the District did not always follow the procedures to ensure that all monies received were properly accounted for. More specifically, the District's elementary school did not issue receipts for its cash collections. In addition, one district employee received and deposited student activities monies without an independent review. Without sufficient supporting documentation, such as cash receipts, the District cannot ensure that all cash received was deposited or that cash was deposited in a timely manner. Additionally, although the middle school issued receipts, middle school employees used multiple receipt books, making it difficult to track receipts because they were not always issued in sequential order. Because of the high risk associated with cash transactions, the District should establish and maintain effective controls to safeguard cash. As required by the *Uniform System of Financial Records for Arizona School Districts (USFR)*, evidence of receipt should be prepared for each cash payment received, such as using prenumbered cash receipts issued in sequential order to support monies collected. To further improve controls, a second employee, such as a teacher or an administrative assistant, should match the receipts to deposited amounts.

District lacked adequate computer controls

In fiscal years 2015 and 2016, Altar Valley ESD lacked adequate controls over user access to its computer network and student information and accounting systems. These poor controls exposed the District to an increased risk of unauthorized access to these critical systems.

Weak password requirements—The District lacked adequate password requirements for access to its computer network and student information system. More specifically, network passwords lacked complexity requirements—that is, passwords did not need to contain numbers or symbols. In addition, auditors found seven network user accounts with passwords that were set to never expire. Therefore, these users were not required to change their passwords. Further, student information system passwords could be short, and passwords were not required to be changed on a regular basis. Common guidelines for strong passwords recommend that passwords be at least eight characters in length; contain a combination of lowercase and uppercase alphabetic characters, numbers, and symbols if permitted in the system; and be changed periodically. Strengthening password requirements would decrease the risk of unauthorized persons gaining access to the District's computer network and systems.

Broad access to accounting system—Auditors reviewed the District's user access report for the 34 employees with access to its accounting system and found that six employees had more access to the accounting

system than they needed to perform their job duties. Four of these users had full access to the accounting system, giving them the ability to perform all accounting system functions without an independent review and approval. Although no improper transactions were detected in the payroll and accounts payable transactions auditors reviewed, such broad access exposed the District to a greater risk of errors and fraud, such as processing false invoices or adding and paying nonexistent vendors or employees.

Inadequate procedures for removing access to network and student information system—

The District did not have sufficient procedures in place to ensure that only current employees had access to its network and student information system. Auditors reviewed the District's fiscal year 2016 user access reports and found 1 network user account and 2 student information system user accounts that were linked to employees who no longer worked for the District. To reduce the risk of unauthorized access, the District should implement procedures to ensure the prompt removal of access when a user is no longer employed by the District.

Shared user accounts—Auditors reviewed the District's user access reports for its network and systems and found that 32 network accounts, 1 student information system account, and 7 accounting system accounts were not assigned to specific individuals. Shared accounts create additional risk because it is difficult or impossible for the District to hold anyone accountable if inappropriate activity were conducted using these accounts. The District should eliminate unnecessary shared accounts and minimize the number of any remaining shared accounts it maintains and establish proper controls over them, such as disabling them, if appropriate, when not being used.

Recommendations

1. The District should strengthen its controls over cash handling by preparing and issuing cash receipts for each payment received, ensuring that receipts are issued in sequential order, and having two employees reconcile or review the reconciliations of issued receipt amounts to actual deposits.
2. The District should implement and enforce stronger password requirements for its computer network and student information system related to password length, complexity, and expiration.
3. The District should limit employees' access to its accounting system to only those accounting system functions needed to perform their work.
4. The District should develop and implement a formal process to ensure that terminated employees have their computer network and systems access promptly removed.
5. The District should eliminate unnecessary shared user accounts in its network and systems and properly control any remaining shared accounts, such as disabling them when not being used.



Objectives, scope, and methodology

The Office of the Auditor General has conducted a performance audit of the Altar Valley Elementary School District pursuant to Arizona Revised Statutes §41-1279.03(A)(9). This audit focused on the District's efficiency and effectiveness in four operational areas: administration, plant operations and maintenance, food service, and student transportation because of their effect on classroom dollars, as previously reported in the Office of the Auditor General's annual report, *Arizona School District Spending (Classroom Dollars)* report). To evaluate costs in each of these areas, only operational spending, primarily for fiscal year 2015, was considered.² Further, because of the underlying law initiating these performance audits, auditors also reviewed the District's use of Proposition 301 sales tax monies and how it accounted for dollars spent in the classroom.

In conducting this audit, auditors used a variety of methods, including examining various records, such as available fiscal year 2015 summary accounting data for all districts and Altar Valley ESD's fiscal year 2015 detailed accounting data, contracts, and other district documents; reviewing district policies, procedures, and related internal controls; reviewing applicable statutes; and interviewing district administrators and staff.

To compare districts' academic indicators, auditors developed a student achievement peer group using poverty as the primary factor because poverty has been shown to be associated with student achievement. Auditors also used secondary factors such as district type and location to further refine these groups. Altar Valley ESD's student achievement peer group includes Altar Valley ESD and the 16 other elementary school districts that also served student populations with poverty rates between 23 and 28 percent in towns and rural areas. Auditors compared the percentage of Altar Valley ESD's students who met state standards to its peer group averages.³ Generally, auditors considered Altar Valley ESD's student assessment scores to be similar if they were within 5 percentage points of peer averages, slightly higher/lower if they were within 6 to 10 percentage points of peer averages, higher/lower if they were within 11 to 15 percentage points of peer averages, and much higher/lower if they were more than 15 percentage points higher/lower than peer averages. In determining the District's overall student achievement level, auditors considered the differences in the percentage of students who met state standards between Altar Valley ESD and its peers.

To analyze Altar Valley ESD's operational efficiency in administration, plant operations, and food service, auditors selected a group of peer districts based on their similarities in district size, type, and location. This operational peer group includes Altar Valley ESD and the nine other elementary school districts that also served between 600 and 7,999 students and were located in towns and rural areas. To analyze Altar Valley ESD's operational efficiency in transportation, auditors selected a group of peer districts based on their similarities in miles per rider and location. This transportation peer group includes Altar Valley ESD and 14 other school districts that also traveled between 260 and 379 miles per rider and were located in towns and rural areas. Auditors compared Altar Valley ESD's costs to its peer group averages. Generally, auditors considered Altar Valley ESD's costs to be similar if they were within 5 percent of peer averages, slightly higher/lower if they were within 6 to 10 percent of

² Operational spending includes costs incurred for the District's day-to-day operations. It excludes costs associated with the acquisition of capital assets (such as purchasing or leasing land, buildings, and equipment), interest, and programs such as adult education and community service that are outside the scope of preschool through grade 12 education.

³ The percentage of students who met state standards is based on the number of students who scored proficient or highly proficient on the Arizona's Measurement of Educational Readiness to Inform Teaching (AzMERIT) math and English language arts tests and those who met or exceeded the state standards on the Arizona's Instrument to Measure Standards (AIMS) science test. Test results were aggregated across grade levels and courses, as applicable.

peer averages, higher/lower if they were within 11 to 15 percent of peer averages, and much higher/lower if they were more than 15 percent higher/lower than peer averages. However, in determining the overall efficiency of Altar Valley ESD's nonclassroom operational areas, auditors also considered other factors that affect costs and operational efficiency such square footage per student, meal participation rates, and bus capacity utilization, as well as auditor observations and any unique or unusual challenges the District had. Additionally:

- To assess whether the District's administration effectively and efficiently managed district operations, auditors evaluated administrative procedures and controls at the district and school level, including reviewing personnel files and other pertinent documents and interviewing district and school administrators about their duties. Auditors also reviewed and evaluated fiscal year 2015 administration costs and compared them to peer districts' and surveyed the peer districts to further evaluate staffing levels.
- To assess the District's computer information systems and network, auditors evaluated certain controls over its logical and physical security, including user access to sensitive data and critical systems, and the security of servers that house the data and systems. Auditors also evaluated certain district policies over the systems such as data sensitivity, backup, and recovery.
- To assess whether the District managed its plant operations and maintenance function appropriately and whether it functioned efficiently, auditors reviewed and evaluated fiscal year 2015 plant operations and maintenance costs and use of district building space, and compared these costs and use of space to peer districts'.
- To assess whether the District managed its transportation program appropriately and whether it functioned efficiently, auditors reviewed and evaluated required transportation reports, driver files, bus maintenance and safety records, and bus routing. Auditors also reviewed fiscal year 2015 transportation costs and compared them to peer districts'.
- To assess the District's financial accounting data, auditors evaluated the District's internal controls related to expenditure processing and scanned all fiscal year 2015 payroll and accounts payable transactions for proper account classification and reasonableness. Additionally, auditors reviewed detailed payroll and personnel records for 30 of the 206 individuals who received payments in fiscal year 2015 through the District's payroll system and reviewed supporting documentation for 30 of the 3,128 fiscal year 2015 accounts payable transactions. No improper transactions were identified. Auditors also evaluated other internal controls that they considered significant to the audit objectives and reviewed fiscal year 2015 spending and prior years' spending trends across operational areas.
- To assess whether the District managed its food service program appropriately and whether it functioned efficiently, auditors reviewed fiscal year 2015 food service revenues and expenditures, including labor and food costs; compared costs to peer districts'; reviewed the Arizona Department of Education's food service-monitoring reports; reviewed point-of-sale system reports; and observed food service operations.
- To assess whether the District was in compliance with Proposition 301's Classroom Site Fund requirements, auditors reviewed fiscal year 2015 expenditures to determine whether they were appropriate and if the District properly accounted for them. No issues of noncompliance were identified.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Auditor General and her staff express their appreciation to the Altar Valley Elementary School District's board members, superintendent, and staff for their cooperation and assistance throughout the audit.

DISTRICT RESPONSE

DR. DAVID DUMON
SUPERINTENDENT
10105 SOUTH SASABE ROAD
TUCSON, ARIZONA 85736



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August 25, 2017

Debbie Davenport, Auditor General
State of Arizona Office of the Auditor General
2910 N 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Davenport:

The Altar Valley School District No. 51 has received and reviewed the preliminary draft Performance Audit Report conducted for the fiscal year ending June 30, 2015. We concur with the findings presented.

The audit has provided the Altar Valley staff with an opportunity to make improvements where needed. The audit also recognizes the areas where the District has already implemented efficiencies and we appreciate that too.

The Altar Valley School District would like to thank your audit team for the professionalism and courtesy shown throughout this process. Please call me at (520) 822-1484 or e-mail me at ddumon@avsd.org if you have any questions.

Sincerely,

David Dumon, Ed.D
Superintendent

Finding 1: District should strengthen cash handling and computer controls

District Response: The District agrees with the findings.

Recommendation 1: The District should strengthen its controls over cash handling by preparing and issuing cash receipts for each payment received, ensuring that receipts are issued in sequential order, and having two employees reconcile or review the reconciliations of issued receipt amounts to actual deposits.

District Response: The District agrees. We will ensure that pre-numbered cash receipts are used, and used in order. We will also have two employees review and reconcile cash receipts to the actual deposits.

Recommendation 2: The District should implement and enforce stronger password requirements for its computer network and student information system related to password length, complexity, and expiration.

District Response: The District agrees. The District has implemented password life, length, and complexity requirements on all systems.

Recommendation 3: The District should limit employees' access to its accounting system to only those accounting system functions needed to perform their work.

District Response: The District agrees. We have adjusted user roles to access needed for actual job duties only.

Recommendation 4: The District should develop and implement a formal process to ensure that terminated employees have their computer network and systems access promptly removed.

District Response: The District agrees the district procedure for reporting terminated employees to the technology department is now strictly enforced.

Recommendation 5: The District should eliminate unnecessary shared user accounts in its network and systems and properly control any remaining shared accounts, such as disabling them when not being used.

District Response: The District agrees and has eliminated all unnecessary shared accounts and disables shared accounts when they are not needed. The District now has a procedure for tracking and requesting shared accounts.

