



**Sentinel School District # 71
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Dateland, Arizona 85333
928-323-3300 Fax 928-220-3512**

October 5, 2018

**Ms. Lindsey Perry, Auditor General
2910 N. 44th Street, Suite 410
Phoenix, AZ 85018**

Dear Ms. Perry;

The Sentinel Elementary District respectfully submits its response to the Preliminary Performance Audit for the 2016 fiscal year conducted by the Office of the Auditor General. The District would like to express its appreciation for the professionalism, direction and information sharing throughout the auditing process.

The District agrees with the performance audit findings and recommendations and has started incorporating improvements to increase the efficiency and effectiveness of our operations based on the recommendations provided.

Sentinel Elementary District is proud of its long history and dedication to the students, parents and communities it serves and looks forward to continual improvements and providing quality education to its students.

**Sincerely,
Christopher D. Maynes
Superintendent**

Finding 1: District needs to strengthen accounting and computer controls

District Response: Sentinel School District agrees with the finding and all the recommendations. The District has already addressed strengthening accounting and computer controls.

Recommendation 1: The District should implement proper controls over its payroll and purchasing processes to ensure proper separation of responsibilities, including an independent review of payroll, purchasing, and other transactions.

District Response: The Sentinel School District has implemented proper controls over its payroll and purchasing processes by separation of responsibilities, including an independent review of payroll, purchasing, and other transactions.

Recommendation 2: The District should ensure it complies with its policy requiring that employees not be supervised by close relatives, including having the governing board president oversee the business manager's work, evaluations, and pay.

District Response: Sentinel School District governing board now ensures it complies with the policy.

Recommendation 3: The District should perform an independent review of payroll that includes reviewing pay amounts to ensure they match contracted amounts or approved pay rates.

District Response: The Sentinel School District has implemented proper control over independent review of payroll.

Recommendation 4: The District should ensure that it immediately recovers the \$5,064 overpayment made to its superintendent.

District Response: Sentinel School District governing board meeting on July 3, 2018, addressed monies to be paid by FY19 ending June 30, 2019.

Recommendation 5: The District should require and review detailed invoices from all vendors before paying for goods or services.

District Response: Sentinel School District has implemented proper control over invoices from all vendors.

Recommendation 6: The District should limit employees' access in the accounting system to only those accounting system functions necessary to perform their job duties.

District Response: Sentinel School District will work with MCESA to limit access to the accounting program to only the roles required to perform duties.

Finding 2: District needs to improve transportation program oversight

District Response: Sentinel School District agrees with the finding and all recommendations. The District has already implemented new procedures for the oversight of the transportation program.

Recommendation 1: The District should develop and implement procedures to ensure that required random drug and alcohol testing is conducted and documented as specified in the State's Minimum Standards.

District Response: Sentinel School District has developed and implemented procedures to ensure that required random drug and alcohol testing is being conducted and documented.

Recommendation 2: The District should establish a formal written policy that states what preventative maintenance work will be completed at what mileage or time frame and ensure that bus preventative maintenance is conducted in a systematic and timely manner in accordance with its policy and the State's Minimum Standards.

District Response: Sentinel School District has developed a formal preventative maintenance policy that meets State Minimum Standards and identifies the maximum miles and time the bus can travel before requiring maintenance. By providing preventative maintenance for buses twice a year, requirements will now be met. In addition, preventative and systematic bus maintenance records are now maintained in a binder which contains records, forms, and logs of the dates and types of services performed. The maintenance/bus driver now maintains this binder.

Recommendation 3: The District should ensure that its bus drivers perform pretrip inspections and should maintain documentation of these inspections.

District Response: . Sentinel School District had training over the summer and has improved bus drivers performance on pre-trip inspections and maintaining documents.

Recommendation 4: The District should discontinue using its bus that does not meet the State's Minimum Standards to transport students to and from school and explore other appropriate options for transporting its students when a certified bus driver is not available, such as requiring its substitute drivers to become certified school bus drivers so that they can operate one of the District's regular school buses.

District Response: Sentinel School District agrees with the finding and all the recommendations. The District has discontinued using a bus that does not meet the State's Minimum Standards to transport students to and from school.

Recommendation 5: The District should not pay transportation costs for high-school-aged students living within its boundaries who attend other school districts through open enrollment.

District Response: Sentinel School District agrees with the finding and will not pay transportation costs for high-school-aged students living within its boundaries, who attend other school districts through open enrollment.