

YARNELL ELEMENTARY SCHOOL DISTRICT #52

MODEL CREEK SCHOOL
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Finding 1: Improvements needed to lower costs and improve controls over transportation program

District response: Pursuant to the District's obligations under A.R.S. §41-1279.03(A)(9) the District disagrees with this finding but may implement said recommendations with or without modification.

Recommendation 1: The District should review its transportation employee benefit costs and determine if they can be modified to produce cost savings.

Recommendation 2: The District should implement proper controls over its fueling process, such as requiring employees to record the vehicle and its odometer readings when fueling, reviewing monthly billing statements to determine whether fuel purchases appear reasonable based on mileage traveled, and investigating any questionable purchases.

Recommendation 3: The District should work with the neighboring elementary school district for which it provided transportation to recover underpayments.

Recommendation 4: The District should implement procedures to ensure that bus driver certification requirements are met and documented in accordance with the State's Minimum Standards.

Recommendation 5: The District should establish a bus preventative maintenance policy, conduct preventative maintenance in accordance with its policy and the State's Minimum Standards, and ensure that documentation pertaining to bus preventative maintenance is prepared and maintained.

Recommendation 6: The District should accurately calculate and report miles driven and student transported for state funding purposes.

Recommendation 7: The District should work with ADE regarding needed corrections to its transportation funding reports and corresponding adjustments to its expenditure budgets until all funding errors caused by the misreported mileage are fully corrected.

Finding 2: District may be able to reduce food service program costs and subsidy

District response: Pursuant to the District's obligations under A.R.S. §41-1279.03(A)(9) the District disagrees with this finding but may implement said recommendations with or without modification.

Recommendation 1: The District should consider and implement methods to better determine the number of meals needed each day, such as reviewing prior meal-production records or having teachers obtain a morning count of the students planning to obtain a school lunch that day and then matching meal production to those records or counts.

Recommendation 2: The District should begin tracking and monitoring its food inventory and ensuring that food is date stamped, which would allow the District to better follow a first-in, first-out inventory method.

Recommendation 3: To help ensure it receives the best price for goods and services, the District should follow the competitive procurement requirements in the USFR, which include comparing prices among vendors.

Recommendation 4: The District should consider increasing its student meal price to help reduce its food service program subsidy.

Finding 3: Poorly maintained facility on district property raises health and safety concerns and could expose District to potential liability

District response: Pursuant to the District's obligations under A.R.S. §41-1279.03(A)(9) the District disagrees with this finding but may implement said recommendations with or without modification.

Recommendation: The District should address any health and safety concerns related to its district-owned residence and secure or properly dispose of any school materials or student records stored in it.

Other Finding 1: Payroll controls need to be strengthened

District response: Pursuant to the District's obligations under A.R.S. §41-1279.03(A)(9) the District disagrees with this finding but may implement said recommendations with or without modification.

Recommendation: The District should establish and implement procedures to review employee pay to help ensure that employees are paid correctly and ensure that payments for additional work are properly documented, approved prior to payment, and maintained in employee personnel files.

Other Finding 2: Password requirements need to be strengthened

District response: Pursuant to the District's obligations under A.R.S. §41-1279.03(A)(9) the District disagrees with this finding but may implement said recommendations with or without modification.

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