

## Yuma Union High School District

**CONCLUSION:** In fiscal year 2015, Yuma Union High School District's student achievement was lower than peer districts', and its operational efficiency varied by area. The District's plant operations and food service programs operated in a reasonably efficient manner. However, its per pupil administrative costs were much higher than peer districts', on average, primarily because of higher staffing levels. Additionally, the District needs to strengthen its accounting, computer, and building access controls. The District's transportation program operated with much higher costs than peer districts', which may have been the result of insufficient program oversight. The District did not ensure that transportation charges were supported, adequate controls existed over fuel inventory and purchases, or that preventative maintenance was performed on buses according to schedule. Additionally, the District incorrectly reported its mileage for state funding purposes.

### Student achievement lower and operational efficiency varied by area

**Student achievement lower than peer districts'**—In fiscal year 2015, Yuma UHSD's student scores were lower than peer districts' averages for math and science, and similar in English language arts. The District's 87 percent graduation rate was equal to the peer districts' 87 percent average and higher than the State's 78 percent average.

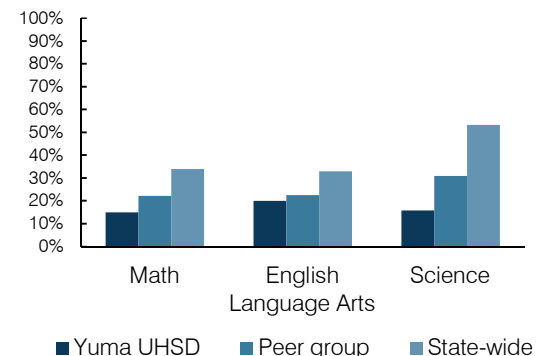
**Operational efficiency varied by area**—In fiscal year 2015, Yuma UHSD's administrative cost per pupil was much higher than the peer districts' average primarily because it employed more administrative staff. The District's plant operations cost per pupil and cost per square foot were similar to the peer districts' averages. In addition, the District's food service cost per meal was similar to the peer districts' average, but its cost per pupil was much higher because it served more meals per pupil. Lastly, the District's transportation cost per rider and per mile were much higher than peer districts', which may have been the result of insufficient program oversight.

### District had high administrative costs and needs to strengthen accounting, computer, and building access controls

**District employed more administrative positions**—Yuma UHSD's fiscal year 2015 administrative cost per pupil of \$840 was 20 percent higher than the peer districts' \$702 average. The District spent more on administration primarily because it employed more administrative support positions at both the school-level and district-office-level than the two union high school peer districts with low administrative costs. Additionally, Yuma UHSD employed over 180 part-time student workers to perform administrative-type duties at both the school-level and district-office-level, while the two peer districts did not employ student workers in these areas.

**Credit card review and approval process not always followed**—The District had over 100 active credit cards that it used for many of its purchases such as office and school supplies, computers, facility maintenance supplies, and

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



**Comparison of per pupil expenditures by operational area**  
Fiscal year 2015

	Yuma UHSD	Peer group average
Administration	\$840	\$702
Plant operations	887	913
Food service	547	348
Transportation	429	359

utility charges. In fiscal year 2015, credit card purchases totaled more than \$7 million. However, the District did not always follow its process for reviewing and approving credit card purchases. Additionally, the District's process did not require that the approver be an employee who works directly with the purchaser and, therefore, may not be able to ensure the purchase is necessary and for district purposes.

**Inadequate computer controls**—Yuma UHSD lacked adequate controls over its information technology (IT) network and systems. More specifically, the District did not have strong password requirements for network users, and 57 network users had administrator-level access, which allows a user full control over network settings. Further, we reviewed the user access report for the District's accounting system and found that three fiscal year 2016 users had more access to the accounting system than they needed to perform their job duties. Additionally, the District did not require an independent review and approval of changes made to the accounting system by district programmers. Lastly, the District did not sufficiently protect its servers and did not have a complete IT contingency plan to safeguard district data.

**Poor controls over building keys**—The District had poor controls over building keys because it did not maintain a complete and up-to-date log identifying keys made and distributed to employees, and the District did not have a formal process in place to determine the access level given to employees. In addition, not all employees receiving keys were required to sign a user agreement outlining the rules and policies they must follow regarding the appropriate use of district keys.

**Costs not accurately reported**—In fiscal year 2015, Yuma UHSD did not consistently classify its expenditures in accordance with the Uniform Chart of Accounts for school districts. As a result, its *Annual Financial Report* did not accurately reflect its costs. We found classification errors totaling \$3.8 million of the District's total \$71 million in operational spending.

## Recommendations

The District should:

- Review its administrative staffing levels and determine whether they can be modified to produce cost savings.
- Ensure that all credit card purchases are reviewed and approved for appropriateness and revise its policy to require approval by an employee able to ensure the purchase is necessary and for district purposes.
- Implement proper controls over its IT network and systems.
- Implement controls over its process for distributing and tracking building keys.
- Classify all transactions in accordance with the Uniform Chart of Accounts for school districts.

## District did not sufficiently oversee transportation program

In fiscal year 2015, Yuma UHSD operated its transportation program through an intergovernmental agreement (IGA) with Yuma Elementary School District and other member organizations, referred to as the Yuma Education Transportation Consortium (Consortium). Despite this sharing of resources, the District's fiscal year 2015 transportation cost per mile was 18 percent higher, and its cost per rider was 26 percent higher than the peer districts' averages. Insufficient district oversight may have contributed to these high costs. More specifically, the District did not ensure that charges for transportation services were supported and that the Consortium had adequate controls over fuel and bus preventative maintenance. Additionally, Yuma UHSD did not accurately report its miles for state funding purposes. The District reported miles based on information provided by the Consortium, and we determined that those miles were overstated by approximately 180,000 miles, or 17 percent.

## Recommendations

The District should:

- Ensure it understands how transportation service charges are calculated and ensure that the charges are accurate.
- Revise its IGA to outline the Consortium's responsibilities for maintaining proper controls over fuel, ensuring bus preventative maintenance is conducted in accordance with policy, and accurately calculating miles driven.
- Ensure that the Consortium is meeting its responsibilities as outlined in the IGA.
- Accurately report the number of miles driven to transport Yuma UHSD students.