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August 25, 2017

Debbie Davenport, Auditor General  
State of Arizona Office of the Auditor General  
2910 N 44<sup>th</sup> 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](mailto: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.