

Mayer Unified School District

District's noncompliance with important requirements and standards put public monies and sensitive information at increased risk of errors and fraud and also put student safety at risk by using unallowable vehicles, not systematically performing bus maintenance, and not ensuring that drivers met all certification requirements

Audit purpose

To assess the District's spending on administration, plant operations and maintenance, food service, and transportation and its compliance with certain State requirements.

Key findings

- District did not properly separate food service program cash donation collection duties to ensure all cash collected was deposited.
- District did not reconcile other cash collected at its schools.
- District did not align network passwords with credible industry standards, putting sensitive information at risk.
- District assigned some employees too much access to its accounting system.
- District transported students in unallowable vehicles with fewer safety features than regular school buses.
- District did not systematically perform school bus preventative maintenance nor keep bus maintenance records.
- District could not demonstrate that its bus drivers met all certification requirements.

Key recommendations

The District should:

- Ensure all cash collected is deposited and used for its intended purpose by separating cash-handling responsibilities; requiring and monitoring that the food service employee issues prenumbered receipts for donations and that a different employee reconciles receipts to amounts deposited and applied to unpaid student meal accounts; reconciling school cash collections to prenumbered receipts; reviewing all voided receipts; and providing training on *Uniform System of Financial Records for Arizona School Districts* requirements.
- Protect its sensitive computerized data by reviewing industry standards at least annually and implementing and enforcing strong network password requirements consistent with credible industry standards and limiting users' access in the accounting system to only those system functions needed to perform their job duties.
- Discontinue using unallowable vehicles to transport students and explore other appropriate options.
- Establish and implement a formal written policy regarding bus preventative maintenance and document this maintenance systematically and on schedule.
- Develop and implement procedures to ensure that bus driver certification requirements are met and documented.