

Western Arizona Vocational Education District

District did not adequately assess whether it prepared students for high-need occupations and did so in an efficient manner; had no policy for large fund balance; and allowed accounting system users too much access, increasing the risk of errors and fraud

Audit purpose

To determine if the District was meeting its statutory purpose to prepare students for high-need occupations, spending State monies appropriately and efficiently, and following best practices.

Key findings

- District did not collect and analyze key student outcome data to help assess whether its career and technical education (CTE) programs prepared students for high-need occupations; absent this data, District could not demonstrate the \$2.58 million (FY 2018) spent on its programs was effectively used.
- District did not determine if its more expensive Lake Havasu Culinary Arts central program resulted in better key student outcomes and was an efficient use of public monies.
- District accumulated \$7 million unspent fund balance by end of FY 2020 but did not have a policy regarding the purpose of this balance or the amount to maintain.
- District allowed accounting system users too much access, increasing the risk of errors or fraud.

Key recommendations

The District should:

- Collect and analyze job and industry certification data for its former students to evaluate its effectiveness in preparing students for high-need occupations.
- Collect and analyze key student outcome data to determine whether its higher spending on the Lake Havasu Culinary Arts central program produces better key outcomes than its other less-expensive culinary arts programs and, if it does not, identify and implement options to improve the program's efficiency.
- Follow best practices by developing and implementing a formal policy for its unspent fund balance level and purpose.
- Limit accounting system users' access to only functions needed for their job duties and ensure that no one person can initiate and complete a transaction without an independent review and approval.