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December 20, 2018

The Honorable Anthony Kern, Chair
Joint Legislative Audit Committee

The Honorable Bob Worsley, Vice Chair
Joint Legislative Audit Committee

Dear Representative Kern and Senator Worsley:

Our Office has recently completed a 12-month followup of the Altar Valley Elementary School District's implementation status for the 5 audit recommendations presented in the performance audit report released in September 2017. As the enclosed grid indicates, all 5 recommendations have been implemented.

Unless otherwise directed by the Joint Legislative Audit Committee, this report concludes our follow-up work on the District's efforts to implement the recommendations resulting from the September 2017 performance audit.

Sincerely,

Vicki Hanson, Director
Division of School Audits

cc: Governing Board
Dr. David Dumon, Superintendent
Altar Valley Elementary School District

ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT
Auditor General Performance Audit Report Issued September 2017
12-Month Follow-Up Report

Recommendation	Status/Additional Explanation
FINDING 1: District should strengthen cash-handling and computer controls	
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.	Implemented at 12 months
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.	Implemented at 12 months
3. The District should limit employees' access to its accounting system to only those accounting system functions needed to perform their work.	Implemented at 12 months
4. The District should develop and implement a formal process to ensure that terminated employees have their computer network and systems access promptly removed.	Implemented at 12 months
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.	Implemented at 12 months