

ASH FORK JOINT UNIFIED SCHOOL DISTRICT NO. 31

Of Yavapai and Coconino Counties

Established 1883

Governing Board

Josh Cain
Jessica Cauthen
Robert Farrell
Barry Sharp
Barbara Stump

Principal/CEO

Jon Jones

April 14, 2009

State of Arizona Office of the Auditor General
Debbie Davenport, Auditor General
2910 N. 44th Street, Suite 410
Phoenix, Arizona 85018

Dear Ms. Davenport,

I would like to take this opportunity to thank you and your staff for the courteous and professional manner in which our Performance Audit was conducted. The Staff and Board members welcome your recommendations as we make every effort to be more accountable to our students, parents and community.

Please find attached our official written responses to each of the audit recommendations. We are looking forward to the audit follow up. Should you have any questions, please feel free to contact me.

Sincerely,

Debbie Webb
Business Manager

Ash Fork Joint Unified School District

To: State of Arizona Office of the Auditor General
From: Debbie Webb, Business Manager
Date: April 15, 2009
Re: Ash Fork Joint Unified School District Response to Performance Audit

Chapter 1 Administration

1. **Recommendation:** The District should strengthen its credit card policies and ensure they are strictly enforced to protect against misuse of its credit cards. Specifically, the District should ensure that:

- a. All credit card purchases are approved prior to purchases being made;
- b. Receipts are obtained and reviewed for compliance with district policies and appropriateness of purchases and reconciled to the billing statement before payment;
- c. A list of authorized users and credit card sign-out logs are maintained; and
- d. Credit card balances are paid in a timely manner to avoid finance charges and late fees.

Response: The District agrees with and has begun to implement this recommendation. We have established standard operating procedures, created authorized users lists and sign out logs. Finally we have trained our staff to ensure proper management and usage of all District credit cards.

2. **Recommendation:** The District should implement proper access controls over its accounting system so that individual employees do not have the ability to initiate and complete a transaction without independent review and approval.

Response: The District agrees with and has begun to implement this recommendation. We are in the process of reviewing and changing our separation of duties so that this can not be a possibility.

3. **Recommendation:** The District should improve password controls and require users to immediately change assigned passwords and then again periodically.

Response: The District agrees with and has begun to implement this recommendation. The District IT Director has reviewed and made changes to our procedures concerning password controls.

4. **Recommendation:** The District should implement basic security training to inform staff of the importance of locking computers when away from their desks to prevent unauthorized users from accessing district software and ensure that this provision is enforced.

Response: The District agrees with and has begun to implement this recommendation. The District has conducted training regarding these issues and will continue to do so regularly.

5. **Recommendation:** The District should clearly identify any additional compensation in employee contracts prior to the services' being rendered.

Response: The District agrees with and has begun to implement this recommendation. All additional assigned duties are clearly identified in additional contracts or contract addendums along with the compensation for said duties.

Chapter 2 Student Transportation

1. **Recommendation: NONE**
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Chapter 3 Plant Operation and Maintenance

1. **Recommendation:** The District should review staffing levels to determine whether the number of plant operation and maintenance positions can be reduced.

Response: The District agrees with and has begun to implement this recommendation. We are currently reviewing staffing levels within the district.

2. **Recommendation:** The District should evaluate and monitor its energy usage and implement an energy conservation plan to help reduce energy usage. Further, the District should educate staff and students about energy conservation and encourage them to conserve energy.

Response: The District agrees with and will implement this recommendation. Our Operations Manager is currently conducting research to address this issue.

Chapter 4 Proposition 301 Monies

1. **Recommendation:** The District's Proposition 301 plan should specify the amount of performance pay each eligible employee can earn if performance criteria are met.

Response: The District agrees with and has begun to implement this recommendation. A committee will be formed to draft a new Proposition 301 plan which will include specifying the amount of performance pay each eligible employee can earn if performance criteria are met.

Chapter 5 Classroom Dollars

1. **Recommendation:** The District should classify all transactions in accordance with the Uniform Chart of Accounts for school districts.

Response: The District agrees with and has begun to implement this recommendation. Our business office staff has changed since this audited school year. The current staff is also encouraged to seek out school business specific trainings offered by outside sources such as AASBO, ADE etc. to further enhance their knowledge and expertise which will help in properly classifying all transactions in accordance with the Uniform Chart of Accounts for school districts.

2. **Recommendation:** The District should closely analyze its spending in noninstructional areas to determine if savings can be achieved and whether some of those monies can be redirected to the classroom.

Response: The District agrees with and will implement this recommendation.

Chapter 6 English Language Learner Programs, Costs, and Funding

1. **Recommendation:** The District should continue to develop its ELL program to comply with statutory requirements and the newly adopted SEI models to provide 4 hours of English language acquisition to first-year ELL students.

Response: The District agrees with and will implement this recommendation.

2. **Recommendation:** The District should use ELL-related monies only for ELL instruction. Further, the District should begin separately accounting for the incremental portion of ELL costs and retain supporting documentation of how those amounts are determined.

Response: The District agrees with and will implement this recommendation.