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August 20, 2019

The Honorable Rick Gray, Chair
Joint Legislative Audit Committee

The Honorable Anthony T. Kern, Vice Chair
Joint Legislative Audit Committee

Dear Senator Gray and Representative Kern:

We recently completed a 24-month followup of Blue Ridge Unified School District's implementation status for the 7 audit recommendations presented in the performance audit report released in July 2017. As the attached grid indicates, all 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 July 2017 performance audit.

Sincerely,
Vicki Hanson, Director
Division of School Audits

cc: Governing Board
Dr. Michael Wright, Superintendent
Blue Ridge Unified School District

BLUE RIDGE UNIFIED SCHOOL DISTRICT

Auditor General Performance Audit Report Issued July 2017

24-Month Follow-Up Report

Recommendation	Status/Additional Explanation
FINDING 1: District should strengthen purchasing, computer, and building access controls	
1. The District should ensure that it requires an independent review and approval for all of its purchases prior to the purchases being made.	Implemented at 12 months
2. The District should implement and enforce stronger password requirements for its computer network and accounting system.	Implemented at 12 months
3. The District should limit employees' access to the accounting system to only those accounting system functions needed to perform their job responsibilities, including transferring administrator-level access to someone outside of the business office.	Implemented at 24 months
4. The District should review its formal information technology (IT) contingency plan to ensure it is complete and test it periodically to identify and remedy any deficiencies.	Implemented at 18 months
5. The District should implement controls over its process for producing, distributing, and tracking building keys, including maintaining a complete and up-to-date distribution log, establishing a process for determining the appropriate access level for key holders, and implementing a user agreement outlining the rules and policies that must be followed regarding the use of district keys.	Implemented at 24 months
FINDING 2: District should improve controls over transportation program	
1. The District should accurately calculate and report to ADE the actual miles driven and eligible students transported for state transportation funding purposes and ensure it maintains documentation to support the numbers reported.	Implemented at 18 months
2. The District should ensure that bus preventative maintenance is conducted in a systematic and timely manner in accordance with its schedule and the State's <i>Minimum Standards</i> .	Implemented at 24 months