



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

September 24, 2004

The Honorable John Huppenthal, Chair
Joint Legislative Audit Committee

The Honorable Robert Blendu, Vice Chair
Joint Legislative Audit Committee

Dear Representative Huppenthal and Senator Blendu:

My Office has recently completed an 18-month follow-up of the Buckeye Union High School District's implementation status for the 13 audit recommendations presented in the performance audit report released in March 2003. As the attached grid indicates, the District has implemented the recommendations.

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 March 2003 performance audit.

Sincerely,

Debbie Davenport
Auditor General

DD/lgg

Attachment

cc: Governing Board
Dr. Beverly J. Hurley, Superintendent
Buckeye Union High School District No. 201

BUCKEYE UNION HIGH SCHOOL DISTRICT
18-Month Follow-up Report on
Auditor General Performance Audit Report issued March 2003

TOPIC: Food Service

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. The District should ensure that it receives and reviews complete and accurate records of all sales, purchases, inventories, and other charges. The District should review benchmark calculations, such as cost per meal and meals per labor hour, to aid in evaluating program costs.	Implemented	
2. The District should require its food service vendor to implement stronger inventory and cash controls.	Implemented	
3. The District should perform a thorough cost-benefit analysis to determine whether outsourcing the food service program is beneficial.	Implemented	
4. If the District determines that outsourcing is the better alternative, it should consider rebidding the food service contract. Because of changes such as the new high school campus and the increased student population, the District may be able to obtain more favorable terms.	Implemented	

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5. If the District re-evaluates its open-campus policy when the new Buckeye High School facilities are completed, the financial impact on the cafeteria operation should be considered.	Implemented	
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TOPIC: Transportation

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. The District should ensure all drivers are properly certified, that required random drug-screening tests are conducted, and that driver files are kept up to date.	Implemented	
2. The District should update all bus files to ensure these meet <i>Minimum Standards</i> . In addition, the District should keep necessary information about buses to aid in making decisions on when to maintain, repair, or replace them.	Implemented	
3. The District should train staff on preparing the bus logs and the new director should periodically review the logs to make certain that the required information is being documented accurately.	Implemented	

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4. The District should review all bus routes periodically to evaluate whether they are as efficient as possible, taking into account student time spent on the bus and percentage of bus capacity used.	Implemented	
5. The fuel pump should be secured and records established to track fuel usage and ensure that fuel is used only for authorized purposes.	Implemented	

TOPIC: Proposition 301

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. The District should consider strengthening its performance measures by specifying an expected level of "student improvement."	Implemented	
2. The District should randomly verify course content test scores.	Implemented	
3. The District should consider requiring teachers to meet some portion of their stated personal goals to receive performance pay monies.	Not applicable	Personal goals are no longer part of the District's Proposition 301 performance pay plan.