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AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

August 4, 2006

The Honorable Laura Knaperek, Chair
Joint Legislative Audit Committee

The Honorable Robert Blendu, Vice Chair
Joint Legislative Audit Committee

Dear Representative Knaperek and Senator Blendu:

Our Office has recently completed an 18-month followup of the Catalina Foothills Unified School District's implementation status for the 5 audit recommendations (including sub-parts of the recommendations) presented in the performance audit report released in January 2005. 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 January 2005 performance audit.

Sincerely,

Debbie Davenport
Auditor General

Enclosure

cc: Dr. Mary Kamerzell
Governing Board
Catalina Foothills Unified School District

**Catalina Foothills Unified School District
18-Month Follow-Up Report to
Performance Audit Report Issued January 2005**

CHAPTER 1: Administration

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. The District should continue to review its staffing levels to determine whether the number of administrative positions can be reduced and identify other administrative cost-saving measures.	Implemented at 18 months	

CHAPTER 2: Food Service

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. The District should consider recovering all food service program-related costs, including indirect costs, such as electricity.	Implemented at 6 months	

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CHAPTER 3: Student Transportation

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. The District should explore ways to reduce its student transportation lease costs, including determining whether it could reduce lease costs by allowing the use of buses older than 5 years and/or increasing the bus capacity utilization rates. In addition, the District could also consider other alternatives to its current lease structure, including lease-purchasing its buses or providing all or part of the program in-house.	Implemented at 18 months	

CHAPTER 4: Plant Operation and Maintenance

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. The District should continue its efforts to monitor and reduce energy and other plant costs.	Implemented at 12 months	

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CHAPTER 5: Proposition 301 monies

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
<p>1. The District should ensure that its Proposition 301 plan also addresses how it intends to spend base pay and menu options monies. Further, the plan should specify which of the six allowable options it is addressing with its menu option monies and it should exclude any expenditure not allowable by law, including paying athletic stipends.</p>	<p>Implemented at 18 months</p>	

CHAPTER 6: Classroom Dollars—No Recommendations