



**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

**ARIZONA AUDITOR GENERAL**  
**LINDSEY A. PERRY**

**JOSEPH D. MOORE**  
DEPUTY AUDITOR GENERAL

October 30, 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 an 18-month followup of the Congress Elementary School District's implementation status for the 9 audit recommendations presented in the performance audit report released in February 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 February 2017 performance audit.

Sincerely,  
Vicki Hanson, Director  
Division of School Audits

cc: Governing Board  
Dr. Stephanie Miller, Superintendent  
Congress Elementary School District

# CONGRESS ELEMENTARY SCHOOL DISTRICT

## Auditor General Performance Audit Report Issued February 2017

### 18-Month Follow-Up Report

Recommendation	Status/Additional Explanation
<b>FINDING 1: District should strengthen accounting and computer controls</b>	
1. The District should ensure that additional duties and related payments are addressed in employment contracts or personnel/payroll action forms, approved in advance of the work being performed, and maintained in employee personnel files.	<b>Implemented at 6 months</b>
2. The District should implement proper controls over its purchasing process to ensure proper separation of responsibilities or alternatively establish an appropriate review process as a compensating control.	<b>Implemented at 6 months</b>
3. The District should ensure that it requires an independent review and approval for all of its purchases prior to the purchases being made.	<b>Implemented at 6 months</b>
4. The District should maintain supporting documentation for all credit card purchases and reconcile the supporting documentation to the credit card statements.	<b>Implemented at 6 months</b>
5. The District should implement and enforce stronger password requirements related to password expiration.	<b>Implemented at 6 months</b>
6. The District should limit employees' accounting system access to only the functions necessary to meet their job responsibilities to help ensure that no single employee can initiate and complete a transaction without an independent review.	<b>Implemented at 18 months</b>
7. 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.	<b>Implemented at 6 months</b>
8. The District should establish a written agreement with the Yavapai County School Superintendent's Office that outlines each party's responsibilities for the District's accounting system.	<b>Implemented at 18 months</b>

**Recommendation****Status/Additional Explanation**

9. The District should create a formal contingency plan and test it periodically to identify and remedy deficiencies.

**Implemented at 18 months**

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