



# Deer Valley Unified School District No. 97

20402 N. 15th Avenue Phoenix, AZ 85027-3636 Phone (623) 445-5000 Fax (623) 445-5086 www.dvusd.org

December 15, 2006

Ms. Debbie Davenport  
Auditor General  
2910 North 44<sup>th</sup> Street  
Suite 410  
Phoenix, AZ 85018

Re: Response to Deer Valley Unified School District 2004-05 Performance Audit

Dear Ms. Davenport:

Attached are Deer Valley Unified School District's responses to the Performance Audit conducted by the Auditor General for fiscal year 2005. We are pleased that there were a minimal number of areas where a recommendation was needed. We are always looking for ways to improve efficiency in our departments so that additional funds will be available in the classroom. Therefore, we appreciate the suggestions from your staff. As a result, a number of your suggestions have already been initiated.

We appreciate the professional manner in which the audit was performed by your staff. If you have any further questions please contact Dale Splittberger.

Respectfully,

Bill Maas  
Associate Superintendent of Fiscal Services

**Superintendent**  
Dr. Virginia McElyea  
**Governing Board**

Christy Agosta Ron Bayer Ted Carpenter Christina R. Eng Michael Gregoire

## Administration

The District should evaluate whether it can reduce the number of administrative positions.

We agree with the recommendation. We will review each category of administrative positions to determine if reductions can be made.

## Food Service

The District should establish and monitor additional food service operational benchmarks, such as salary, food, and supply costs per meal and cost per student for comparison to similar districts.

We agree with the recommendation. We will monitor expenses based on the cost per student method.

## Student Transportation

The District should evaluate alternative and/or additional bus storage facilities, and seek to identify other ways to minimize the number of miles driven and reduce its transportation program costs.

We agree with the recommendation. We are currently in the process of developing a satellite transportation facility to accommodate areas of the district north of the Carefree Highway. Funds were approved in the most recent bond authorization.

The District should perform rider counts throughout the year and evaluate and adjust routes to increase efficiency and reduce miles driven. Further, the District should maintain its records supporting the reported number of riders and miles as required by the *Records Retention and Disposition Schedule* for school districts.

We agree with the recommendation. We will review our process for gathering data and the timeframe in which it is being collected and implement the necessary changes based on the review. We have implemented a central file document storage system that is under lock and key and will follow the *Records Retention and Disposition Schedule* for school districts.

The District should develop and monitor performance measures such as cost per mile, cost per rider, and bus capacity usage.

We agree with recommendation. We will develop and monitor an ongoing process that will measure our performance in the areas of (1) cost per mile, (2) cost per rider, and (3) bus capacity usage.

## Plant Operation and Maintenance

No recommendations.

## Proposition 301 Monies

The District's Proposition 301 plan should specify which positions are eligible for the monies and the amount of performance pay each eligible employee can earn if performance criteria are met.

We agree with the first part of the recommendation. The Performance Pay plan will specify an estimated amount and which positions are eligible to receive Proposition 301 monies.

The District should ensure that accounting records are maintained in sufficient detail to demonstrate that Proposition 301 monies were spent in accordance with statute and the District's plan. Additionally, the District should determine the amount of Proposition 301 monies actually paid out to eligible employees and, from other monies, repay any supplanted amounts to the Classroom Site Fund's menu monies account.

We agree with the recommendation in regards to the detail of the accounting records. The District will retain reports to show that Proposition 301 journal entries have been properly documented.

We agree that it may appear to a third party that supplanting occurred, however, the District did not supplant. The additional funds were used for class size reduction after the "similar level of effort" test per USFR Memo #194 was applied.

The District should ensure that employees submit required documentation of meeting their goals and review and approve such documentation prior to awarding performance pay.

We agree with the recommendation. The documentation will now be maintained at the District Office.

The District should ensure that Proposition 301 monies are spent only as Statute authorizes.

We agree with the recommendation. Only those expenditures from our alternative school, Crossroads, which are instruction in nature, will be charged to the Classroom Site Fund.

## Classroom Dollars

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

We agree with the recommendation and will use more care to ensure that are transactions are coded properly.

The District should review its spending in noninstructional areas, such as transportation and food service, to determine if savings can be achieved and some of these monies can be redirected to the classroom.

We agree with the recommendation.