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AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
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June 25, 2010

The Honorable Judy Burges, Chair
Joint Legislative Audit Committee

The Honorable Thayer Verschoor, Vice Chair
Joint Legislative Audit Committee

Dear Representative Burges and Senator Verschoor:

Our Office has recently completed an 18-month followup of the Gilbert Unified School District's implementation status for the seven audit recommendations presented in the performance audit report released in December 2008. As the attached grid indicates, all seven 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 December 2008 performance audit.

Sincerely,

Ross Ehrick, CPA
Director, Division of School Audits

RE:bl
Enclosure

cc: Dr. David Allison, Superintendent
Governing Board
Gilbert Unified School District

GILBERT UNIFIED SCHOOL DISTRICT

Auditor General Performance Audit Report Issued December 2008 18-Month Follow-Up Report

Recommendation	Status/Additional Explanation
CHAPTER 1: Administration	
1. To ensure computer system security, the District should establish policies that require users to change their password upon initial logon, and periodically.	Implemented at 6 months
CHAPTER 2: Student transportation	
1. The District should review rider counts throughout the year to evaluate and adjust routes as necessary to increase efficiency.	Implemented at 6 months
2. The District should review all student transportation vendor invoices to ensure that they conform to contract terms.	Implemented at 6 months
3. To aid in evaluating the efficiency of its transportation program, the District should establish and monitor performance measures such as cost per mile, cost per rider, and bus capacity usage.	Implemented at 12 months
CHAPTER 3: Plant operation and maintenance	
1. To help ensure efficient district-wide energy use, the District should consider formally adopting its energy conservation plan or require individual schools to submit site-specific energy conservations plans.	Implemented at 6 months
CHAPTER 4: Proposition 301 monies	
1. The District should ensure that adequate documentation is retained to demonstrate that Proposition 301 monies were spent in accordance with the District's plan.	Implemented at 12 months
CHAPTER 5: Classroom dollars	
No Recommendations	

Recommendation**Status/Additional Explanation****CHAPTER 6: English Language Learner programs, costs, and funding**

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| 1. The District should begin separately accounting for the incremental portion of ELL costs and retain supporting documentation of how those amounts are determined. | Implemented at 18 months |
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