

December 15, 2008

Debra Davenport  
Auditor General  
2910 N. 44<sup>th</sup> Street, Suite 410  
Phoenix, AZ 85018

RE: Response to Gilbert Unified School District #41 2007 Performance Audit

Dear Ms. Davenport:

Gilbert Public Schools respectfully submits our response to the Performance Audit conducted by the Auditor General for fiscal year 2007. We appreciate the professionalism of your staff during the audit and their willingness to engage in dialogue to ensure accuracy and understanding.

While the final report provides recommendations that will enhance and improve our procedures, we also believe the findings verify our commitment to be effective stewards of taxpayers dollars.

Once again, thank you for the meaningful interaction throughout the audit. Gilbert Public Schools will continue to operate the district in the manner that maximizes all available resources. If you have any questions regarding our response, please don't hesitate to contact us.

Sincerely,

Dave Allison, Ed.D.  
Superintendent

## **Administration**

To ensure computer system security, the District should establish policies that require users to change their password upon initial logon, and periodically.

*Gilbert Public Schools agrees with this recommendation. The Technology Services Department will develop and implement security procedures for periodic changes in user passwords for all individuals granted access to the accounting system.*

## **Student Transportation**

The District should review rider counts throughout the year to evaluate and adjust routes as necessary to increase efficiency.

*The District agrees with this recommendation and will develop a routine schedule to evaluate all routes and make necessary adjustments to increase efficiency. Since the audit, the District has already reviewed all regular education routes and has made necessary adjustments, bringing the average rider capacity to 75 percent.*

The District should review all student transportation vendor invoices to ensure that they conform to contract terms.

*The District agrees with this recommendation and will allocate personnel to ensure all student transportation vendor invoices are reviewed and scrutinized.*

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.

*The District agrees with this recommendation and will establish a program to better evaluate the efficiency of the Transportation Department by developing performance measures such as cost per mile, cost per rider and bus capacity usage.*

## **Plant Operation and Maintenance**

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 conservation plans.

*Gilbert Public Schools agrees with the Auditor General's recommendation regarding the District's energy conservation guidelines. The recommendation will be submitted to the District's policy committee and/or administrative team for final development and implementation.*

### **Proposition 301 Monies**

The District should ensure that adequate documentation is retained to demonstrate that Proposition 301 monies were spent in accordance with the District's plan.

*Gilbert Public Schools agrees with this recommendation. The District Oversight Committee (DOC) will develop record retention guidelines to ensure appropriate documentation for completion of knowledge and skills professional development activities is maintained.*

### **English Language Learner Programs, Costs, and Funding**

The District should begin separately accounting for the incremental portion of ELL costs and retain supporting documentation of how those amounts are determined.

*Gilbert Public Schools agrees with this recommendation. Gilbert Public Schools is in the process of reviewing all ELL related costs and recoding them properly to include appropriate ELL incremental expenditures.*