A REPORT
TO THE
ARIZONA LEGISLATURE

Division of School Audits

Performance Audit

Maricopa Unified School District

October • 2015
Report No. 15-212

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

Debra K. Davenport
Auditor General

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October 6, 2015

Members of the Arizona Legislature

The Honorable Doug Ducey, Governor

Governing Board
Maricopa Unified School District

Dr. Steve Chestnut, Superintendent
Maricopa Unified School District

Transmitted herewith is a report of the Auditor General, *A Performance Audit of the Maricopa Unified School District*, conducted pursuant to A.R.S. §41-1279.03. I am also transmitting within this report a copy of the Report Highlights for this audit to provide a quick summary for your convenience.

As outlined in its response, the District agrees with all of the findings and recommendations.

My staff and I will be pleased to discuss or clarify items in the report.

Sincerely,

Debbie Davenport
Auditor General

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State of Arizona
Office of the
Auditor General

Maricopa Unified School District

REPORT HIGHLIGHTS
PERFORMANCE AUDIT

Our Conclusion

In fiscal year 2012, Maricopa USD's student achievement was similar to its peer districts', and its operational efficiencies were mixed with some costs higher and some costs similar to, or lower than, peer districts' averages. The District operated its administration with similar costs, and its food service program was efficient with a much lower cost per meal. However, its plant operations costs were slightly higher primarily because the District maintained excess building space. Additionally, its transportation program had much higher costs primarily because the District employed many more bus aides. Further, the District needs to strengthen controls over its purchasing practices, cash handling, and fuel purchases. Finally, the District taxed for and spent $1.3 million for activities that it classified as desegregation activities, but it could not demonstrate that the monies addressed its violation because it did not have any documentation related to the desegregation case, and district officials could not explain the purpose or goals of its desegregation spending.

2015

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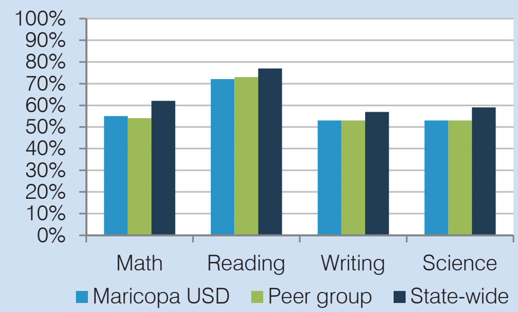
Similar student achievement and mixed operational efficiencies

Student achievement similar to peer districts'—In fiscal year 2012, Maricopa USD's student AIMS scores were similar to peer districts' averages in the four tested areas. Further, under the Arizona Department of Education's A-F Letter Grade Accountability System, Maricopa USD received an overall letter grade of C for fiscal year 2012. Three of the peer districts also received a letter grade of C, while one received an A, five received a B, and one received a D. The District's 76 percent graduation rate was similar to the peer districts' 80 percent average and the State's 77 percent average.

Percentage of students who met or exceeded state standards (AIMS) Fiscal year 2012



Operational efficiencies mixed—In fiscal year 2012, Maricopa USD's administrative costs were similar to peer districts', and its food service program was efficient with a much lower cost per meal. However, its plant operations costs were slightly higher than peer districts' primarily because the District maintained excess building space, and its transportation costs were higher primarily because the District employed many more bus aides.

Comparison of per pupil expenditures by operational area Fiscal year 2012

	Maricopa USD	Peer group average
Administration	$765	$748
Plant operations	985	933
Food service	352	354
Transportation	430	369

Inadequate accounting controls increased risk of errors and fraud

In fiscal year 2012, Maricopa USD lacked adequate controls over its purchasing and cash handling. More specifically, the District did not always require proper approval prior to purchases being made and some payments were not made in a timely manner, resulting in late fees. Additionally, the District had not established proper controls over cash collections to ensure that all monies received were properly accounted for. More specifically, individual employees were solely responsible for all cash-handling responsibilities without an independent review; receipts were not issued for some purchases to help ensure that all cash collections were properly recorded; and reconciliations were not performed to help ensure that proper amounts were collected and deposited.

Recommendation

The District should ensure it follows proper purchasing and cash-handling processes as outlined in the *Uniform System of Financial Records for Arizona School Districts*.

District officials could not demonstrate that $1.3 million of desegregation expenditures addressed violation

In fiscal year 2012, Maricopa USD increased its budget and spent approximately $1.3 million for activities that it classified as desegregation activities in response to a discrimination violation cited by the U.S. Department of Education's Office for Civil Rights. The District has increased its budget for desegregation spending since at least fiscal year 2002, but could not demonstrate that the monies addressed its discrimination violation because it did not have any documentation pertaining to the desegregation case, and district officials could not explain the purpose or goals of its desegregation spending.

Recommendation

The District should ensure that there is a clear understanding of the Office for Civil Rights violation and ensure it is spending its desegregation dollars on costs that directly support the program's goals.

District should review options to address excess building capacity

Maricopa USD experienced considerable growth between fiscal years 2002 and 2010, and the District built many new schools to accommodate the expected continuation of this growth. However, this expected continuation of growth did not materialize. In fact, the District experienced a fairly large decline in student enrollment between fiscal years 2010 and 2012. As a result, the District's schools operated at just 60 percent of designed capacity in fiscal year 2012. Operating such a large amount of excess space is costly to the District. Based on the District's $5.88 plant operations cost per square foot, it appears the District could potentially save about $1 million annually in plant operations costs alone by reducing its square footage to a level where it operates its schools closer to 80 percent of designed capacity.

Recommendation

The District should evaluate its use of space and implement ways to reduce identified excess space.

District had much higher transportation costs and should strengthen controls

In fiscal year 2012, Maricopa USD's transportation costs were much higher than peer districts', on average, primarily because the District employed many more bus aides. Bus aides assist students with getting on and off the bus and help maintain orderly conduct. The District employed 17 bus aides while only 5 of the 15 other peer districts reported employing any bus aides, and those 5 districts employed only 4 bus aides each, on average. The District also lacked sufficient controls over its fuel inventory, and auditors identified large fluctuations in miles per gallon for some buses that may be due to poor recordkeeping or possible inappropriate fuel use. Further, the District uses fuel purchase cards for filling other vehicles at other locations, but the fuel cards were not adequately secured, some fuel purchase receipts were missing, and our review of the billings identified some unusual purchases such as purchases occurring on weekends and late evenings.

Recommendations

The District should:

- Review staffing levels to determine whether they can be modified to produce cost savings.
- Develop and implement proper controls over its fuel inventory and fuel cards.

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DISTRICT OVERVIEW

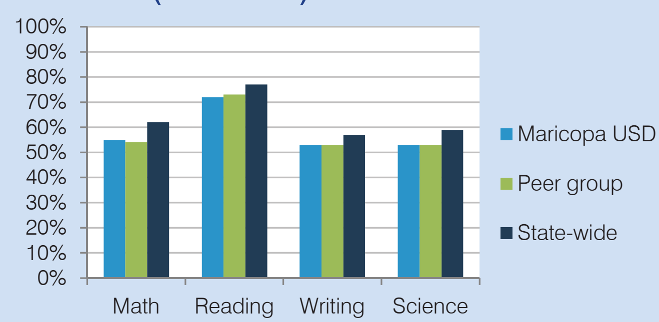
Maricopa Unified School District is a medium-large sized district located approximately 35 miles south of Phoenix in Pinal County. In fiscal year 2012, the District served 5,402 students in kindergarten through 12th grade at its nine schools. Although the District has grown considerably since fiscal year 2002 when it served 1,098 students, its student population decreased by over 700 students between fiscal years 2010 and 2012, which district officials attribute to economic conditions.

In fiscal year 2012, Maricopa USD's student achievement was similar to its peer districts', and its operational efficiencies were mixed with some costs higher and some costs similar to, or lower than, peer districts' averages.[1] The District operated its administration with similar costs, and its food service program was efficient with a much lower cost per meal. However, its plant operations costs were slightly higher primarily because the District maintained excess building space. Additionally, its transportation program had much higher costs primarily because the District employed more bus aides, and it needs to improve its transportation program reporting and recordkeeping. Further, the District needs to strengthen controls over its purchasing practices, cash handling, computer network and systems, and fuel purchases.

Student achievement similar to peer districts'

In fiscal year 2012, 55 percent of the District's students met or exceeded state standards in math, 72 percent in reading, 53 percent in writing, and 53 percent in science. As shown in Figure 1, these scores were lower than the state averages but similar to peer districts'. Further, under the Arizona Department of Education's A-F Letter Grade Accountability System, Maricopa USD received an overall letter grade of C for fiscal year 2012. Three of the peer districts also received a letter grade of C, while one received an A, five received a B, and one received a D. The District's 76 percent graduation rate in fiscal year 2012 was similar to the peer districts' 80 percent average and the State's 77 percent average.

Figure 1: Percentage of students who met or exceeded state standards (AIMS) Fiscal year 2012 (Unaudited)



Source: Auditor General staff analysis of fiscal year 2012 test results on Arizona's Instrument to Measure Standards (AIMS).

District's operational costs mixed

As shown in Table 1 on page 2, in fiscal year 2012, Maricopa USD spent a similar amount per pupil as peer districts, on average, but spent $443 less per pupil in the classroom. Much of the District's

[1] Auditors developed three peer groups for comparative purposes. See page a-1 of this report's Appendix for further explanation of the peer groups.

higher nonclassroom spending was for student support. The higher student support costs were primarily because the District employed more nurses and counselors than peer districts'. The District's plant operations costs were slightly higher primarily because the District maintained excess building space, and the District's transportation program operated with higher costs and needs improved oversight.

Table 1: Comparison of per pupil expenditures by operational area Fiscal year 2012 (Unaudited)

Spending	Maricopa USD	Peer group average	State average
Total per pupil	$6,888	$7,007	$7,475
Classroom dollars	3,239	3,682	4,053
Nonclassroom dollars			
Administration	765	748	736
Plant operations	985	933	928
Food service	352	354	382
Transportation	430	369	362
Student support	698	540	578
Instruction support	419	381	436

Source: Auditor General staff analysis of fiscal year 2012 Arizona Department of Education student membership data and district-reported accounting data.

Similar administrative costs, but some improvements needed—At $765 per pupil, Maricopa USD's administrative costs were similar to the peer districts' $748 average. However, the District needs to improve controls over its purchasing, cash handling, and computer network and systems (see Finding 1, page 3).

Excess building space led to slightly higher plant operations costs—Maricopa USD's plant operations cost per pupil of $985 was slightly higher than the peer districts' $933 cost per pupil average primarily because the District maintained excess building space. In fiscal year 2012, the District operated its schools at only 60 percent of designed capacity. Had the District reduced its excess square footage to operate its schools closer to 80 percent of designed capacity, it could have potentially saved about $1 million annually in plant costs alone. The District should evaluate and implement options to reduce excess space, including closing schools, until its enrollment is better aligned with its building capacity (see Finding 3, page 9).

Efficient food service program—Maricopa USD's food service program operated efficiently, with a much lower $2.13 cost per meal compared to the peer districts' average of $2.56 per meal. Because of this low cost per meal, the District was able to keep its food service cost per pupil similar to its peer districts' despite serving more meals per student. The District operated with a lower cost per meal primarily because it had lower staffing levels in its program. Specifically, each Maricopa USD food service worker served 24 percent more meals than the average for the food service workers at the seven peer districts that operated their food service programs in-house.

Much higher transportation costs—In fiscal year 2012, Maricopa USD's $3.31 cost per mile was 15 percent higher than the peer districts' $2.87 average, and its $871 cost per rider was 20 percent higher than the peer districts' $726 average primarily due to higher staffing levels of bus aides. Additionally, the District did not accurately report its fiscal year 2012 route mileage or number of riders to the Arizona Department of Education for funding purposes, could not demonstrate that its buses received required preventative maintenance, and had inadequate controls over fuel purchases and usage (see Finding 4, page 11).

FINDING 1

Inadequate accounting and computer controls increased risk of errors and fraud

In fiscal year 2012, Maricopa USD lacked adequate controls over its purchasing, cash handling, and computer network and systems. These poor controls exposed the District to an increased risk of errors, fraud, and misuse of sensitive information.

Inadequate purchasing controls

Maricopa USD's procedures for purchasing should be strengthened. The District did not always require proper approval prior to purchases being made and did not ensure the timely payment for purchases.

Some purchases lacked prior approval—Although the District's purchase approval process required purchases to be approved by a site principal or department head, the District could not show that this was always performed. Auditors reviewed 30 fiscal year 2012 purchases and found that the District was unable to provide documentation to support prior approval for 18 of these transactions. Although auditors did not detect any improper transactions in the items reviewed, the District should ensure that an authorized employee approves all purchases prior to ordering goods or services, as district policy and the *Uniform System of Financial Records for Arizona School Districts* (*USFR*) require. This helps ensure that purchases are appropriate and that the District has adequate budget capacity prior to ordering goods and services.

Untimely payments resulted in finance and late charges—In the process of reviewing the District's accounts payable transactions and other documentation, auditors determined that the District paid more than $3,100 in late fees and finance charges to credit card companies and other vendors during fiscal year 2012 because it did not make payments in a timely manner. Additionally, the District paid more than $4,000 for an Internal Revenue Service penalty resulting from an untimely payment of payroll tax withholdings. Although the District appealed the late payment penalty and received a refund of the payment, the District should have a process in place to help ensure timely payments.

Inadequate cash controls

The District receives cash for various purposes including payments for student meals, activities, and fees; high school bookstore sales of supplies and other merchandise; and fees for preschool, full-day kindergarten, and after-school programs. Because of the high risk associated with cash transactions, effective controls to safeguard cash should be established and maintained. Auditors reviewed the cash-handling procedures and determined the District did not have proper controls in place to ensure that all monies received were properly accounted for. Specifically:

- **Duties not properly separated—**Individual employees were solely responsible for all cash-handling responsibilities without an independent review, including receiving monies, entering transactions into the applicable systems or on manual logs, and preparing and making deposits.
- **Receipts not issued for some purchases—**Receipts were not issued for the sales of supplies and other merchandise from the high school bookstore or for the pre-payment of student meals. Issuing cash receipts is important as it is a control that helps ensure that all cash collections are properly recorded.
- **Cash receipts not reconciled—**Although cash receipts were issued for some payments, such as payments for preschool and after-school programs, cash collections were not reconciled to issued receipts to help ensure that proper amounts were collected and forwarded for deposit.

In fiscal year 2013, the District received a number of complaints about monies not being recorded in students' lunch meal accounts. The District investigated, identified some discrepancies between lunch account payments and balances, and ultimately dismissed one employee. Auditors reviewed the fiscal year 2013 receipt books and bank deposits for the preschool, kindergarten, and after school programs and found instances where pages were missing from the receipt books. Further, although many receipts identified that monies were received as cash rather than checks and the receipt books identified cash collections of over $10,000 for the year, the bank deposit slips did not identify any cash being deposited for the entire year. Because the records were in such disarray and the District lacked clear procedures for cash handling, it could not be determined whether the District received all of the monies it should have. Because of the high risk for loss, theft, and misuse associated with cash transactions, the District should establish and maintain effective internal controls to safeguard cash.

Inadequate computer controls

Maricopa USD lacked adequate controls over its computer network and systems. Although auditors did not detect any improper transactions, these poor controls exposed the District to an increased risk of errors, fraud, and misuse of information.

Broad access to network and critical systems—

Auditors reviewed the District's user access report for 10 of the 47 users with access to the accounting system and found that 7 district employees had more access to the accounting system than they needed to perform their job duties. Although auditors did not detect any improper transactions in the 30 payroll and 30 accounts payable transactions reviewed, such broad access exposed the District to an increased risk of errors and fraud, such as processing false invoices or adding and paying nonexistent vendors or employees. Additionally, auditors identified two vendor support administrator accounts on the network, which allowed the users full control over network settings, including the ability to add new users and modify the level of access users had in the system. The District should establish controls over these accounts, such as disabling them when not receiving vendor support. Auditors also identified two unnecessary administrator accounts in the student information system, which houses critical and sensitive student data. Finally, the District had many generic accounts that were not assigned to specific individuals. These included five network accounts, two accounting system accounts, and eight student information system accounts. Establishing generic accounts creates additional risk because generic accounts make it difficult or impossible for the District to hold anyone accountable if inappropriate activity were conducted while using these accounts.

Weak password requirements—The District did not have strong password requirements for its computer network and accounting and student information systems. Common practice requires passwords to be at least eight characters in length, contain a combination of alphabetic and numeric characters, and be changed periodically. However, the District did not require that all system passwords meet minimum character requirements, contain a combination of alphabetic and numeric characters, or be changed periodically. Requiring stronger passwords would decrease the risk of unauthorized persons gaining access to the network and systems.

Inadequate procedures for removing access to the network and student information system—The District did not have sufficient procedures in place to ensure that only current employees had access to its network and student information system. Using reports of fiscal years 2012 and 2013 terminated employees, auditors found accounts on the network and in the student information system that were linked to employees who had not worked for the District for up to 2 years. To reduce the risk of unauthorized access, the District should ensure that access to the network and critical systems is promptly removed when a user is no longer associated with the District.

Disaster recovery plan incomplete—The District had a disaster recovery plan, but it was missing some key components. The District's plan did not contain important information such as identifying the critical systems or specific information regarding IT staff responsibilities during system or equipment failure or interruption. The plan also did not include testing key elements, including the District's ability to restore electronic data files from the backups, which could result in the loss of sensitive and critical data. A comprehensive disaster recovery plan would help ensure continued operations in the case of a system or equipment failure or interruption. Additionally, disaster recovery plans should be tested periodically and modifications made to correct any problems and to ensure their effectiveness.

Recommendations

1. The District should ensure that it follows proper purchasing processes as outlined in the *Uniform System of Financial Records for Arizona School Districts*, including ensuring proper approval before making purchases.

2. The District should ensure that payments are made in a timely manner to avoid finance charges, late fees, and penalties.

3. The District should implement proper controls over its cash receipts, including adequately separating cash-handling responsibilities, issuing prenumbered cash receipts for all monies collected, and reconciling cash collections to issued receipts.

4. The District should limit employees' access to only those accounting system functions needed to perform their job responsibilities.

5. The District should review and eliminate unnecessary accounts with administrator-level access to its network and student information system, and establish better controls over vendor support accounts, such as disabling them when not receiving vendor support.

6. The District should review and eliminate unnecessary generic user accounts.

7. The District should implement stronger password requirements related to password length, complexity, and expiration.

8. The District should develop and implement a formal process to ensure that terminated employees have their IT network and system access promptly removed.

9. The District should create a comprehensive disaster recovery plan and test it periodically to identify and remedy any deficiencies.

FINDING 2

District officials could not demonstrate that $1.3 million of desegregation expenditures addressed violation

Despite spending additional monies since at least fiscal year 2002 for what the District classified as desegregation activities, Maricopa USD could not demonstrate that the monies addressed its discrimination violation. Specifically, in fiscal year 2012, Maricopa USD was one of 19 Arizona school districts that spent additional monies to comply with U.S. Department of Education's Office for Civil Rights (OCR) administrative agreements or federal court orders because of discrimination violations. Although the District taxed for and spent approximately $1.3 million that year for activities that it classified as desegregation activities, the District could not demonstrate that the monies addressed its violation because it did not have any documentation pertaining to the desegregation case, and district officials could not explain the purpose or goals of its desegregation spending.

Desegregation overview

OCR cases originate from a complaint alleging discrimination in programs that receive federal monies from the U.S. Department of Education. If the OCR investigates the allegation and determines that a violation occurred, the OCR works with the school district to negotiate a voluntary administrative agreement that describes the specific actions that the district will undertake to address the violation. If the district does not agree to the administrative agreement, the OCR will refer the case to the U.S. Department of Justice, possibly resulting in a court order requiring the entity to take specific actions. Arizona state law allows school districts with a desegregation administrative agreement or court order to budget desegregation expenditures outside of their normal budget limits.[1] This allows districts to gain and spend additional monies through local property taxes and additional state aid for desegregation activities to address their violation.

District officials could not demonstrate desegregation monies addressed violation

Although Maricopa USD has increased its Maintenance and Operations Fund expenditure budget since at least fiscal year 2002 for desegregation expenditures, it could not show that these monies were used to address its violation. In fiscal year 2012, the District increased its budget and spent approximately $1.3 million, or $239 per student, for activities that it classified as desegregation

[1] A.R.S. §15-910(G): "The governing board may budget for expenses of complying with or continuing to implement activities which were required or permitted by a court order of desegregation or administrative agreement with the United States Department of Education Office for Civil Rights directed toward remediating alleged or proven racial discrimination which are specifically exempt in whole or in part from the revenue control limit and the capital outlay revenue limit."

activities. Most of this additional spending was used to pay a portion of the salaries and benefits of approximately 25 teachers. However, the District did not have any documentation related to its desegregation case, such as the original complaint and related administrative agreement explaining the violation that resulted in the need for the desegregation spending and the specific actions the District agreed to take. Further, district officials did not know what violation the program was to address and, therefore, could not explain how the District's desegregation spending addressed the violation or whether the program was successful at addressing the violation.

Recommendation

The District should ensure there is a clear understanding of the OCR violation, identify the goals of its administrative agreement, ensure the program meets those goals, and ensure it is spending its desegregation dollars on those costs that directly support the goals of its program. Additionally, the District should develop a method to evaluate the success of its desegregation program and make modifications to the program as necessary to help ensure the program is meeting its goals.

FINDING 3

District should review options to address excess building capacity

Maricopa USD experienced considerable growth between fiscal years 2002 and 2010, and the District built many new schools to accommodate the expected continuation of this growth. However, this expected continuation of growth did not materialize. In fact, the District experienced a fairly large decline in student enrollment between fiscal years 2010 and 2012. As a result, the District's schools operated at just 60 percent of designed capacity in fiscal year 2012. Operating such a large amount of excess space is costly to the District. Based on the District's $5.88 plant operations cost per square foot, it appears the District could potentially save about $1 million annually in plant operations costs alone by reducing its square footage to a level where it operates its schools closer to 80 percent of designed capacity.

District operated schools far below capacity

As shown in Table 2, Maricopa USD operated its schools at just 60 percent of the total designed capacity in fiscal year 2012. The District had a total school building capacity of 9,020 students but had only 5,370 students attending its schools. Auditors observed many classrooms that were either empty or being used unnecessarily for other purposes such as storage. To the District's credit, it had implemented efforts to control costs at some schools by closing off areas of the buildings and adjusting the levels to which it heats and cools the space. However, maintaining excess building space is costly to the District because the majority of its funding is based on its number of students, not its amount of square footage.

Table 2: Number of students, capacity, and percentage of capacity used by school Fiscal year 2012 (Unaudited)

School name	Number of students	Designed capacity	Percentage of capacity used
Saddleback Elementary School	390	956	41%
Santa Cruz Elementary School	394	956	41
Santa Rosa Elementary School	329	603	55
Desert Wind Middle School	638	1,088	59
Maricopa Elementary School	567	956	59
Maricopa Wells Middle School	605	1,009	60
Butterfield Elementary School	607	956	63
Pima Butte Elementary School	368	506	73
Maricopa High School	1,472	1,990	74
Totals and average	**5,370**[1]	**9,020**	**60%**

1 Number of students does not include students who attended an online school or for whom the District paid tuition to other schools.

Source: Auditor General staff analysis of fiscal year 2012 Arizona Department of Education student membership data and fiscal year 2012 building capacity information obtained from the Arizona School Facilities Board.

Between fiscal years 2002 and 2010, the District experienced considerable growth, with its student enrollment increasing 458 percent, from 1,098 to 6,124 students, and the District grew from operating three schools to nine schools. District officials stated that at that time they were anticipating the student growth to continue. However, the District instead experienced a fairly large decline in student enrollment from its peak of 6,124 students in fiscal year 2010 to 5,402 students in fiscal year 2012, which district officials attribute to economic conditions during this time. Further, the District's student enrollment has increased only slightly since then with 5,569 students enrolled in fiscal year 2014. During fiscal year 2013, the District's Governing Board discussed the possibility of closing one of its schools but ultimately did not take action to close a school. Because the District's excess capacity has existed for several years, it should reconsider the use of space at each of its schools and implement ways to reduce identified excess space until its building capacity is better aligned with its student enrollment. If the District reduced its square footage to operate its schools closer to 80 percent of designed capacity overall, at its fiscal year 2012 cost per square foot of $5.88 it could potentially save about $1 million annually in plant operations costs alone.

Recommendation

The District should evaluate the use of space at each of its schools and implement ways to reduce identified excess space.

FINDING 4

District had much higher transportation costs and should strengthen controls

In fiscal year 2012, Maricopa USD's transportation costs were much higher than peer districts', on average, primarily because the District employed many more bus aides. Additionally, the District needs to strengthen procedures in its transportation program because it misreported student transportation information for state funding purposes, could not demonstrate that its buses received preventative maintenance, and lacked sufficient controls over its fuel inventory and purchases.

District had higher transportation costs

In fiscal year 2012, the District's $3.31 transportation cost per mile was 15 percent higher than the peer districts' $2.87 per mile average, and its $871 cost per rider was 20 percent higher than the peer districts' $726 per rider average. These higher costs were primarily the result of higher bus aide staffing levels. Bus aides assist students in getting on and off the bus and help the bus driver maintain orderly conduct. In fiscal year 2012, the District employed 17 bus aides while only 5 of the 15 other peer districts reported employing any bus aides, and those 5 districts employed only 4 bus aides, on average. The District should evaluate its transportation staffing levels to determine if they can be modified to produce cost savings.

Student transportation mileage and riders misreported

In fiscal year 2012, Maricopa USD incorrectly reported to the Arizona Department of Education (ADE) the number of route miles traveled and eligible students transported. The District made calculation errors when totaling the number of transportation route miles traveled, which resulted in an understatement of approximately 41,000 miles, or 6 percent of its total miles. Additionally, the District double-counted some of its riders when totaling the number of students transported and reported approximately 800, or 23 percent, more riders than it actually transported. Districts receive transportation funding based on a formula that uses primarily the number of route miles traveled and secondarily the number of eligible students transported. These errors did not impact the District's transportation funding because its route miles for fiscal year 2012, even after including the understated miles, were still less than its reported route miles in fiscal year 2011. Because the State's transportation funding formula contains a provision that increases funding for year-to-year increases in mileage but does not decrease funding for year-to-year decreases in mileage, the District's underreporting of mileage in fiscal year 2012 did not result in the District receiving less transportation funding than it would have received had it reported the correct number of miles. Still, the District should take steps to ensure it submits accurate route mileage and rider counts to ADE for funding purposes.

District lacked preventative maintenance documentation

According to the State's *Minimum Standards for School Buses and School Bus Drivers* (*Minimum Standards*), districts must be able to demonstrate that their school buses receive systematic preventative maintenance and inspections. Preventative maintenance and inspections include items such as periodic oil changes, tire and brake inspections, and inspections of safety signals and emergency exits. These standards are designed to help ensure the safety and welfare of school bus passengers, as well as extend the useful life of buses.

Although district officials stated that buses received preventative maintenance, the District did not maintain documentation to support that preventative maintenance was completed or to show what was inspected or repaired. Further, the District did not have formal policies pertaining to preventative maintenance intervals or the specific procedures to be performed during the preventative maintenance.

Inadequate controls over fuel inventory and purchases

Maricopa USD owns a diesel fuel tank for filling its buses and provides fuel cards to employees to obtain unleaded fuel from local vendors for other vehicles. However, the District should improve its controls over both fueling processes as auditors identified issues with both processes.

Poor controls over fuel inventory—The District did not implement proper controls over its fuel inventory. The District has a 10,000 gallon diesel tank that is used to fill its buses. Although employees completed logs when they fueled buses, these logs were not compared to fuel purchase invoices to ensure that all fuel was accounted for. Additionally, the District did not complete any reasonableness tests, such as calculating miles per gallon for each bus, to help determine if fuel purchases were appropriate based on transaction details. Auditors reviewed the logs for one month and used the logs to calculate the miles per gallon for each purchase, when possible, and found one bus fluctuated between 1.7 and 14.5 miles per gallon and one bus fluctuated between 3.9 and 10.3 miles per gallon. These fluctuations in miles per gallon are not reasonable and may be due to poor recordkeeping or possible inappropriate fuel use. The District should develop and implement procedures to review and investigate such irregularities when they occur.

Fuel cards not adequately monitored—Auditors also noted several issues with fuel card use that indicated the cards were not adequately controlled. Specifically:

- **Fuel cards not adequately secured—**The District left unused fuel cards hanging on the wall of an unlocked office accessible to all transportation employees. By storing the cards in an unsecure location, the District increased its risk that cards may be used inappropriately.
- **Fuel purchase receipts missing—**Although the District reviewed monthly billing statements and requested that employees submit all fuel purchase receipts, auditors found that receipts were sometimes missing. As a result, the District was unable to verify

some of the vendor fuel charges. In two monthly statements auditors reviewed, receipts for 12 of 188 fuel purchases, totaling $691, were missing. To help ensure that all fuel purchases are appropriate, the District should account for all purchases with receipts or other documentation and should investigate any charges with missing receipts.

- **Review of billings identified some unusual purchases—**Because of the poor controls, the fuel cards were susceptible to misuse. Therefore, auditors scanned two of the vendors' monthly billing statements to identify possible misuse and identified several purchases that appeared unusual. Specifically, four purchases occurred between 8:00 p.m. and 2:00 a.m., three of which occurred on weekends. Further, two additional weekend purchases lacked receipts to help support that the purchases were proper. Additionally, auditors identified instances when incorrect odometer readings were recorded at the time of the purchase, such as odometer readings that either decreased miles between fuel purchases or readings that differed by thousands of miles between fuel purchases, including one purchase when no odometer reading was recorded. Although there could be reasonable explanations for these purchases, these instances are red flags for possible inappropriate purchases; therefore, the District should develop and implement procedures to review and investigate such purchases when they occur.

Recommendations

1. The District should review its transportation staffing levels to determine whether they can be modified to produce cost savings.

2. The District should accurately calculate and report miles driven and students transported to ADE for state funding purposes.

3. The District should develop and follow formal preventative maintenance policies that ensure the safe operation of its buses in accordance with the State's *Minimum Standards*.

4. The District should evaluate and strengthen its controls over fuel inventory including reconciling the fuel logs to the fuel purchases, performing reasonableness tests to help ensure appropriate fuel use, and investigating irregularities.

5. The District should strengthen its controls and oversight over fuel card purchases, including better securing the fuel cards, reconciling fuel receipts to the billing statements, investigating unusual purchases as soon as possible, and reviewing purchases for reasonableness.

APPENDIX

Objectives, Scope, and Methodology

The Office of the Auditor General has conducted a performance audit of the Maricopa Unified School District pursuant to A.R.S. §41-1279.03(A)(9). Based in part on their effect on classroom dollars, as previously reported in the Office of the Auditor General's annual report, *Arizona School District Spending* (*Classroom Dollars* report), this audit focused on the District's efficiency and effectiveness in four operational areas: administration, plant operations and maintenance, food service, and student transportation. To evaluate costs in each of these areas, only operational spending, primarily for fiscal year 2012, was considered.[1] Further, because of the underlying law initiating these performance audits, auditors also reviewed the District's use of Proposition 301 sales tax monies and how it accounted for dollars spent in the classroom.

In conducting this audit, auditors used a variety of methods, including examining various records, such as available fiscal year 2012 summary accounting data for all districts and Maricopa USD's fiscal year 2012 detailed accounting data, contracts, and other district documents; reviewing district policies, procedures, and related internal controls; reviewing applicable statutes; and interviewing district administrators and staff.

To compare districts' academic indicators, auditors developed a student achievement peer group using poverty as the primary factor because poverty has been shown to be associated with student achievement. Auditors also used secondary factors such as district type and location to further refine these groups. Maricopa USD's student achievement peer group includes Maricopa USD and the ten other unified school districts that also served student populations with poverty rates between 10 and 18 percent in towns and rural areas. Auditors compared Maricopa USD's graduation rate and its student AIMS scores to those of its peer group averages. The same grade levels were included to make the AIMS score comparisons between Maricopa USD and its peer group. AIMS scores were calculated using test results of the grade levels primarily tested, including grade levels 3 through 8 and 10 for math, reading, and writing, and grade levels 3 through 12 for science. Generally, auditors considered Maricopa USD's student AIMS scores and graduation rate to be similar if they were within 5 percentage points of peer averages, slightly higher/lower if they were within 6 to 10 percentage points of peer averages, higher/lower if they were within 11 to 15 percentage points of peer averages, and much higher/lower if they were more than 15 percentage points higher/lower than peer averages. In determining the District's overall student achievement level, auditors considered the differences in AIMS scores between Maricopa USD and its peers, as well as the District's graduation rate and Arizona Department of Education-assigned letter grade.[2]

To analyze Maricopa USD's operational efficiency in administration, plant operations, and food service, auditors selected a group of peer districts based on their similarities in district size, type, and

[1] Operational spending includes costs incurred for the District's day-to-day operations. It excludes costs associated with repaying debt, capital outlay (such as purchasing land, buildings, and equipment), and programs such as adult education and community service that are outside the scope of preschool through grade 12 education.

[2] The Arizona Department of Education's A-F Letter Grade Accountability System assigns letter grades based primarily on academic growth and the number of students passing AIMS.

location. This operational peer group includes Maricopa USD and 18 other unified or union high school districts that also served between 2,000 and 7,999 students and were located in towns and rural areas. To analyze Maricopa USD's operational efficiency in transportation, auditors selected a group of peer districts based on their similarities in miles per rider and location. This transportation peer group includes Maricopa USD and the 15 other districts that also traveled between 231 and 280 miles per rider and were located in towns and rural areas. Auditors compared Maricopa USD's costs to its peer group averages. Generally, auditors considered Maricopa USD's costs to be similar if they were within 5 percent of peer averages, slightly higher/lower if they were within 6 to 10 percent of peer averages, higher/lower if they were within 11 to 15 percent of peer averages, and much higher/lower if they were more than 15 percent higher/lower than peer averages. However, in determining the overall efficiency of Maricopa USD's nonclassroom operational areas, auditors also considered other factors that affect costs and operational efficiency such as square footage per student, meal participation rates, and transportation staffing levels, as well as auditor observations and any unique or unusual challenges the District had. Additionally:

- To assess the District's financial accounting data, auditors evaluated the District's internal controls related to expenditure processing and scanned all fiscal year 2012 payroll and accounts payable transactions for proper account classification and reasonableness. Additionally, auditors reviewed detailed payroll and personnel records for 30 of the 889 individuals who received payments in fiscal year 2012 through the District's payroll system and reviewed supporting documentation for 30 of the 17,658 fiscal year 2012 accounts payable transactions. No improper transactions were identified. Auditors also evaluated other internal controls that were considered significant to the audit objectives and reviewed fiscal year 2012 spending and prior years' spending trends across operational areas.
- To assess whether the District's administration effectively and efficiently managed district operations, auditors evaluated administrative procedures and controls at the district and school level, including reviewing personnel files and other pertinent documents and interviewing district and school administrators about their duties. Auditors also reviewed and evaluated fiscal year 2012 administration costs and compared these to peer districts'. To report information about the District's desegregation program, auditors reviewed the District's expenditures and interviewed district personnel.
- To assess the District's computer information systems and network, auditors evaluated certain controls over its logical and physical security, including user access to sensitive data and critical systems, and the security of servers that house the data and systems. Auditors also evaluated certain district policies over the system such as data sensitivity, backup, and recovery.
- To assess whether the District managed its plant operations and maintenance function appropriately and whether it functioned efficiently, auditors reviewed and evaluated fiscal year 2012 plant operations and maintenance costs and district building space, and compared these costs and capacities to peer districts'.
- To assess whether the District managed its transportation program appropriately and whether it functioned efficiently, auditors reviewed and evaluated required transportation reports, reviewed driver files and bus maintenance and safety records for the District's 49 buses, and reviewed bus routing and bus capacity usage. Auditors also reviewed fiscal

year 2012 transportation costs and compared them to peer districts' average costs and further evaluated staffing levels using district-reported data. To analyze the District's fuel purchases and usage, auditors reviewed vendor fuel invoices for October 2011 and February 2012 and fuel logs maintained by employees for November 2011.

- To assess whether the District managed its food service program appropriately and whether it functioned efficiently, auditors reviewed fiscal year 2012 food service revenues and expenditures, including labor and food costs; compared costs and staffing levels to peer districts'; reviewed the Arizona Department of Education's food service monitoring reports; reviewed point-of-sale system reports; and observed food service operations.
- To assess whether the District was in compliance with Proposition 301's Classroom Site Fund requirements, auditors reviewed fiscal year 2012 expenditures to determine whether they were appropriate and if the District properly accounted for them. No issues of noncompliance were identified.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Auditor General and her staff express their appreciation to the Maricopa Unified School District's board members, superintendent, and staff for their cooperation and assistance throughout the audit.

DISTRICT RESPONSE

Maricopa Unified School District #20
44150 W. Maricopa/Casa Grande Highway
Maricopa, Arizona 85138

September 29, 2015

Debbie Davenport, Auditor General
2910 N 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Davenport:

The Maricopa Unified School District (MUSD) agrees with the findings and recommendations of the performance audit for FY 2012, and MUSD either has implemented the recommendations or will implement them soon.

Enclosed is our response to each finding. We have also submitted an electronic copy of our responses to Mr. Quinlan via email.

If you need any additional information please let me know.

Sincerely,

Steve Chestnut, Ed. D.
Superintendent

Maricopa Unified School District
Performance Audit Responses

FINDING 1

Recommendation 1: The Maricopa Unified School District (MUSD) agrees with this finding and the recommendations, and MUSD has implemented the recommendations. Controls are now in place to ensure proper approvals are received and documented prior to any purchases. Approvals are generated in the Visions accounting system for most departments with email and hard copy signature approval for those not approved in the software system.

Since the year audited the District had turnover of staff in the Purchasing Department and processes were implemented to ensure that the proper approvals are received prior to any purchases. The District automated the requisition entry process utilizing the accounting software. The approvals from the end users/supervisors are electronic within the accounting system with only a few departments still requiring hard copy signatures or email approvals.

Recommendation 2: MUSD agrees with this finding and the recommendations, and MUSD will implement the recommendations. Arrangements have been made with various vendors for a 45 day billing cycle. Due to the board meeting schedule, some vouchers don't get approval in a timely manner. The District is working on a card vendor payment system with Commerce Bank to pay vendors within days of an invoice.

Recommendation 3: MUSD agrees with this finding and the recommendations, and MUSD has implemented the recommendations. Controls are currently in place to separate cash handling functions. Receipts are pre-numbered and collected with layered reviews of transmittals before money is deposited. Timely reconciliations and reviews are done by employees outside of the collection process.

All MUSD Food Service Staff has the cash handling training each school year. Total daily sales are counted by one staff member and final count by the cashier. Food Service has also began a quarterly audit procedure on all school sites. An independent MUSD staff member will go in and cashier for and/or or cook for a day. This enables the supervisor to determine if money sales, total tray count and/or food production reports are accurate and comparable. The internal auditor also compares sales reports provided by the POS system to compare with receipts. Since this is done regularly it is possible to catch oddities and irregularities in all areas of the food service department.

Recommendation 4: MUSD agrees with this finding and the recommendations, and MUSD will implement the recommendations. Accounting access has been limited and restricted to those who are directly responsible for the operations to which they have assigned access.

Recommendation 5: MUSD agrees with this finding and the recommendations, and MUSD will implement the recommendations. The Technology Department has eliminated all unnecessary accounts including those with and without administrative-level access, as well as disabling any vendor accounts that no longer require access. We have made sure there are no employees that have more access than what is required to perform their daily job duties. Although we were not aware of any improper transactions, we took this concern very seriously. We now make sure all accounts being created, vendor or otherwise, have the proper access and are disabled in a timely manner.

Recommendation 6: MUSD agrees with this finding and the recommendations, and MUSD will implement the recommendations. The Technology Department has identified generic user accounts and deleted them. We are also no longer creating generic user accounts for security purposes, and this will no longer be an issue in the future.

Recommendation 7: MUSD agrees with this finding and the recommendations, and MUSD has implemented the recommendations. The Technology Department has elevated its password requirements for staff and students. All passwords now meet the suggested minimum requirements. At this time passwords are not set to expire, but that is something we will look into for the future.

Recommendation 8: MUSD agrees with this finding and the recommendations, and MUSD will implement the recommendations. The Technology Department has worked with Human Resources regarding employees leaving the district to combat unneeded access to the network when someone is longer employed. We now get communication directly from HR when someone has left the district, or his/her position has changed to grant or limit network access. There has also been a script created that is run manually to determine accounts that have not been used or have not been logged into in over 30 days, and to disable the account versus instead of deleting it in case of an error.

Recommendation 9: MUSD agrees with this finding and the recommendations, and MUSD will implement the recommendations. At this time the Technology Department does not have a completed disaster recovery plan. Information that needs to be addressed is identifying IT staff responsibilities during a system /equipment failure or interruption, as well as determining the district's ability to restore electronic data files from backup to prevent loss of sensitive and critical data. We are currently in the process of creating a comprehensive disaster recovery plan and we should have it completed no later than January 2016.

FINDING 2

The Maricopa Unified School District (MUSD) agrees with this finding and the recommendations, and MUSD has implemented the recommendations.

MUSD currently uses desegregation funds to address desegregation issues, while recognizing that there is always room to improve the appropriate use of these funds. It is correct that all of the original documentation pertaining to this issue was misplaced for several years. This was the result of the district office being relocated several times over the past few years as a result of construction.

On August 11, 2015 MUSD received all of the documents that the United States Department of Education, Office for Civil Rights (OCR) was able to provide on the MUSD case. As a result, the

Maricopa Unified School District has a clear understanding of the Office for Civil Rights violation that was brought to the attention of MUSD by OCR. This violation was described in a letter received from OCR on 12/23/93 to the MUSD Superintendent, and MUSD agreed to address this violation by meeting the provisions of the Commitment to Resolve Agreement (Agreement), in a letter dated December 14, 1993. A letter from OCR dated July 10, 2000, informed MUSD that OCR was closing the monitoring of the Agreement and no further documentation from MUSD was required.

MUSD agrees to: 1) ensure that the K-12 desegregation program meets the goals of the 1993 Agreement; 2) ensure it is spending its desegregation dollars on those costs that directly support the goals of its program; 3) develop a method to evaluate the success of its desegregation program; and 4) make modifications to the program as necessary as a result of the evaluation.

FINDING 3

The Maricopa Unified School District (MUSD) agrees with this finding and the recommendation, and MUSD will implement the recommendation.

MUSD consists of nine schools: six elementary schools, two middle schools, and one high school. All nine schools were constructed with Arizona School Facilities Board (SFB) funds and with $55,700,000 in bond funds approved by MUSD voters in November, 2006. Because of the extremely rapid growth in the school district prior to 2011-12 all nine schools were built with excess capacity.

In FY 2012 MUSD Average Daily Membership (ADM) enrollment was 5,407 P-12 students according to our records, which was 60% of total facility capacity. However, in August, 2011 the MUSD student headcount was 5,900 P-12 students, which was 65% of total facility capacity.

During the 2012-13 school year the MUSD Governing Board reviewed enrollment and capacity at each school. The Governing Board considered closing Maricopa Wells Middle School beginning with the 2013-14 school year but decided against it. The main reason the Governing Board made this decision was because the housing market began to improve at that time. Building permits in the City of Maricopa for single family residences had increased to 54 for the month of April, 2013. Since then, 814 single family residences have been built in the city and MUSD enrollment has been increasing. On September 1, 2015, head-count was 6,426 P-12 students, which was 71.2% of total facility capacity.

One reality that is faced by MUSD is that the Kyrene Elementary School District and the Tempe Union High School District send sixteen buses into Maricopa each day to transport 1,500 Maricopa students to their districts. If these 1,500 Maricopa students attended school in MUSD the September 1, 2015 enrollment would be 7,926 students, which would be 87.8% of total facility capacity.

For the past year MUSD has been actively recruiting the parents of Maricopa students enrolled at Kyrene and Tempe Union. A personal letter was sent to every parent in the spring of 2015 extending this invitation. Some students are beginning to return to MUSD. As enrollment continues to grow because of new housing, and Kyrene and Tempe Union students return to MUSD, the district will be able to better utilize facility space.

Also, MUSD works diligently to utilize excess space. MUSD rents two classrooms at Maricopa Elementary School on a year-round basis to the Maricopa Community Alliance Against Substance Abuse. MUSD has a large number of facility rentals each year, with a total of 1,759 "distinct user days" in FY 15, and total deposits of $209,000 in rental revenue.

The MUSD Governing Board will continue to evaluate the use of space at each of its schools and look for ways to reduce identified excess space.

FINDING 4:

Recommendation 1: The Maricopa Unified School District (MUSD) agrees with this finding and the recommendations, and MUSD will implement the recommendations. MUSD evaluates its transportation staffing levels to determine if they can be modified to produce cost savings. MUSD carefully monitors employee staffing and makes decisions on the number of special need students requiring specialized transportation based on their Individual Education Plan. The driver/monitor ratio is determined by the individual needs of each special needs student. MUSD does not supply a monitor to every route, but assigns based on student needs. Examples of this are the number of wheelchairs on route, the number of harnessed or restrained students, and behavioral and medical needs. Bus monitors are also used in different capacities such as van drivers for the white fleet, which also assists with McKinney-Vento transportation. During the 2015-2016 school year there were approximately 220 special needs students utilizing 19 SPED monitors.

Recommendation 2: MUSD agrees with this finding and the recommendations, and MUSD has implemented the recommendations. MUSD acknowledges the misreporting, and has successfully completed all transportation reports. The Transportation Department keeps documentation of all submitted reports including timestamps of all reports submitted to the Arizona Department of Education.

MUSD has reported the three categories of miles in the Transportation Route Report: daily route miles, other route miles, and miles for extended school year services. Additionally, MUSD has reported the eligible students actually transported.

To determine the number of eligible students, MUSD uses the following calculation: identifying at least 25 consecutive or nonconsecutive scheduled school days in the first 100 days in session. Each school district must document and maintain the selected days for audit purposes.

In addition to the three mileage categories described above, the MUSD has also reported the number of eligible students transported during the school year. Eligible students may only be counted one time by any one school district. No student may be counted as an eligible student by more than one school district. Charter school and school district-sponsored charter school students may not be reported as eligible students for transportation funding purposes.

Recommendation 3: MUSD agrees with this finding and the recommendations, and MUSD has implemented the recommendations. MUSD has implemented the recommendation for maintaining documentation of preventative maintenance. In addition to the operations checks described, MUSD systematically inspects, repairs, maintains, or causes to be systematically inspected, repaired, and maintained, all parts of a school bus chassis and body, described in Sections R17-9-106 and R17-9-107 and any other parts and accessories that may affect safe operation of the school bus. MUSD ensures that the maintenance of a school bus and repair of major defects is done by a qualified, skilled mechanic or service provider.

MUSD has maintained the following records in a separate file for each school bus that is in operation in Arizona: a. Number assigned to the school bus by the school bus owner; b. Name of the school bus body manufacturer; c. Name of the school bus chassis manufacturer; d. Identification number of the school bus by the year the school bus body was assembled upon the school bus chassis; f. Size of the tires placed on the school bus.

The MUSD maintains all records of initial inspections, subsequent inspections, repairs and maintenance procedures performed on the school bus for three years from the date of inspection, repair, or maintenance. MUSD ensures that all records of repairs and maintenance procedures are completed including verification from the owner of the business responsible for the repairs and maintenance procedures from the individual who actually performs the service. MUSD maintains an Excel spreadsheet for preventative maintenance for the entire white fleet and all buses.

Recommendation 4: MUSD agrees with this finding and the recommendations, and MUSD has implemented the recommendations. Monthly reports of fuel purchases, mileage for each vehicle and fuel purchase tickets are now received and reviewed by the Transportation Department's administrative assistant. Fuel logs are kept by the fuelers to be compared with the purchase tickets. The Transportation Department then sends the documentation to the Business Office for review by the accounts payable specialist. Fuel invoices are compared to the original purchase tickets, and a detailed billing statement is provided for the district's reconciliation.

Recommendation 5: MUSD agrees with this finding and the recommendations, and MUSD will implement the recommendations. MUSD now participates in a fleet card program to manage fuel usage, which requires entry of a vehicle's mileage before it can be fueled. All fuel cards are now stored in a secure location. As of result of the audit findings, MUSD will have every individual fueler sign a gas card agreement. Fuelers then receive their own personal code to identify who fueled a vehicle. The administrative assistant and the accounts payable specialist will review and reconcile all billings and report any anomalies to the director of transportation.

Integrity ★ Accountability ★ Making a Difference