



# Somerton School District No. 11

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May 6, 2008

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

Dear Ms. Davenport:

Please accept this as our written response to the performance audit of the Somerton Elementary School District. We would like to thank you and your staff for the professional manner in which the audit was conducted. We welcome your performance improving recommendations as we strive to be more accountable to our students, parents and community.

The timing of the audit was very beneficial to our school district as we were striving to improve the efficiency and accountability of the school district. We are pleased to report that we have implemented and adopted every one of the recommendations presented in the audit before the report is officially adopted and presented to the public.

Your recommendations are not viewed as criticisms but ideas to assist the District in performing in a more efficient manner. We are looking forward to the audit followup in a few months.

Please find attached our official written responses to each of the audit recommendations. If you have any questions, please do not hesitate to contact us.

Sincerely,

Doug Rutan  
Superintendent

# DISTRICT RESPONSE

## Chapter 1 - Administration

### Recommendations

1. The District should review its administrative positions and their related duties to determine how administrative staffing can be reduced.

**Response:** The District agrees with this recommendation. After a review of all administrative positions, the District has chosen to eliminate or reduce FTE's for various positions. The District developed a formula to determine the need for secretarial positions at every campus, including the district office. Through this process several positions have been eliminated and others have been combined with other duties as assigned. In addition, the district will ensure through attrition that several positions will not be replaced.

#### **Positions that have been eliminated so far include:**

1 FTE - Director of Finance  
2 FTE's - Accounting III  
1 FTE - Custodian  
2 FTE's - Human Resources II and III  
3.4 FTE's - Secretary II and III  
.5 FTE - Warehouse Clerk  
5 FTE's - Food Service Worker  
.3 FTE - Grant Writer  
Part Time Clerical - District Office  
1 FTE - Maintenance Director  
3 FTE - Instructional Assistants

#### **Positions to be eliminated through attrition include:**

1 FTE - Maintenance position  
1-2 FTE - Custodians  
1-2 FTE - Administrators  
1-3 FTE - Bus drivers

Positions to be replaced with reduced hours through attrition include:

Bus drivers

Food Service Workers

2. The District should implement proper access control over its accounting system so that individual employees do not have the ability to initiate and complete a transaction without an independent review and approval.

**Response: The District agrees with this recommendation. All accounting users have now been set up only to have access to the areas that are in relation to their job duties. Unfortunately, in our accounting system we do not have the ability to turn off certain areas within the modules for specific employees, but we do have specific procedures as to who is responsible for what. For example, in the Accounts Payable module, although the accounts payable staff has access to add new vendors, the only person that is responsible to add new vendors is the Business Manager. Also, no transaction is completed without the written approvals by the Business Manager and the Superintendent**

3. The District should improve password controls over its accounting system by requiring users to change assigned passwords to a confidential one and require users to change their passwords periodically.

**Response: The District agrees with this recommendation. Password controls have been set up so that no district users have access to the security module and the administrative password has been changed to a very secure one. Also, user passwords are set to a 90-day forced reset with an 8-character minimum.**

**The personnel department will inform Visions and the technology department when there are changes in employee positions that require changes in access to any data including Visions, Email, Server, Power School, ADE, etc.**

4. The District should require purchase orders to be approved by an employee other than the preparer, and should limit

access to blank checks to individuals who do not have the ability to approve or record expenditures.

**Response: The District agrees with this recommendation and now the Superintendent and the Business Manager approve all requisitions before they can be turned into purchase orders. Checks for payroll and accounts payable are printed at the district, but clear procedures are established for individuals from other departments to print and verify all checks against all invoices.**

## Chapter 2 – Transportation

### Recommendations

1. The District should review and modify its bus routes to increase their efficiency.

**Response: The District agrees with this recommendation and for fiscal year 2009 eight bus routes have been eliminated. We are in the process of looking at all routes to determine if other routes can be eliminated and combined to improve cost effectiveness.**

2. The District should review and limit the amount of nondriving time for which it pays its bus drivers.

**Response: The District agrees with this recommendation and for the 2008-2009 school year all bus driver times will be reduced by .19 FTE. Through attrition all bus driver positions will be reduced in hours to four or six hours.**

3. To aid in evaluating the costs and efficiency of its transportation program, the District should develop and monitor performance measures, including cost per mile, cost per rider, driver productivity, bus capacity utilization, and ride times.

**Response: The District agrees with this recommendation and will develop and implement transportation efficiency by continuously monitoring its costs in the ways recommended.**

## Chapter 3 – Plant Operation and Maintenance

### Recommendations

1. The District should review staffing levels to determine whether the number of plant operation and maintenance positions can be reduced.

**Response: The District agrees with this recommendation and is using current industry standards to develop formulas that calculate the number of FTE's and square footage in order to maintain the District. We are waiting for the results and will use the attrition process to eliminate positions in addition to the ones listed in the Chapter 1 response.**

2. The District should evaluate the necessity of providing cell phones, develop a district policy for their use, and present the policy to the governing board for approval.

**Response: The District agrees with this recommendation and has eliminated 13 cell phones (33%) and is looking to discontinue several more. The District is also reviewing and working on a policy to take to the Governing Board that will ensure proper usage of all cell phones.**

3. The District should evaluate its energy usage and implement an energy conservation plan to help reduce energy usage.

**Response: The District agrees with this recommendation and has set up a system to shut down the campuses during the summer months, keeping the temperature at a 90-degree Fahrenheit. In addition, we are looking at investing in an Energy Management System for the two schools that do not have the system in place. We are also developing a policy to which will address the proper temperature in the classroom**

**and other expected ways to reduce energy throughout the school district.**

## Chapter 4 – Proposition 301 monies

### Recommendations

1. To promote improved performance, the District should establish meaningful performance goals for activities or achievements that the District does not already require.

**Response: The District agrees with this recommendation and reconvened the 301 committee in school year 2006-2007 to revise the District's 301 Plan. The new plan has a performance component that will pay for performance only. Teachers are required to show academic growth with students in order to receive performance pay. Teachers are not required to participate in the performance component and if they choose not to do so they do not receive performance pay from 301 funds.**

2. The District should ensure that performance pay is awarded only if the related goals are met.

**Response: The District agrees with this recommendation and in the new 301 plan, developed for the 2007-2008 school year, principals are required to check and document each certified teacher's performance pay plan. Only those teachers meeting the requirement for 301 performance pay will be awarded those funds. Additionally, after checking each certified teacher's plan for compliance, each site principal will forward to the District Business Office a list of those certified teachers who qualify for 301 performance pay. All 301 documentation from each site will be kept for a minimum of three years.**

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

**Response: The District agrees with this recommendation. With the implementation of the new 301 District Plan in school**

year 2007/2008 all documentation of pay out for Proposition 301 monies is on file and available for review.

## Chapter 5 – Classroom dollars

### Recommendations

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

**Response: The District agrees with this recommendation and is now coding all transactions appropriately in accordance with the Uniform Chart of Accounts.**

2. The District should closely analyze its spending in non-instructional areas to determine if savings can be achieved and whether some of those monies can be redirected to the classroom.

**Response: The District agrees with this recommendation and has analyzed all areas of costs in non-instructional areas. Many non-instructional positions have already been eliminated and others will be eliminated through attrition. The District has also set up formulas to determine non-instructional personnel needs in the areas of building administration, clerical support and custodial staff. The District has set up a cost per pupil amount for building supplies. All of the additional money saved through these cuts is being redirected to the classroom.**

## Chapter 6 – English Language Learner programs, costs, and funding

### Recommendations

1. The District should comply with statutory requirements to provide 4 hours of English language acquisition daily in an ELL student's first year.

**Response:** The District agrees with this recommendation and has a plan in place to comply with the requirements of the 4 hours of ELL instruction for all ELL students in the 2008/2009 school year. Principals and other administrators have been working on scheduling the students by proficiency levels as determined by the AZELLA scores. The ADE Language Acquisition Department allowed all districts in the state to use the 2007/2008 school year as a transitional year in preparation for the new law. We did just that by preparing the teachers with various in-house training sessions and also with the training provided by ADE Office of English Language Learners trainers. Our staff will meet the needs of our ELL students according to their levels of English proficiency and abide by the precise breakdown of minutes for each area of oral language, reading, writing, and grammar as outlined by the law.

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

**Response:** The District agrees with this recommendation and has set up a separate code for ELL and is tracking costs as recommended.

3. The District should apply for and accept monies available from ADE through the Compensatory Instruction fund and Structured English Immersion fund when available to support its ELL program.

**Response:** The District agrees with this recommendation and will apply for Compensatory Instruction money when available. In the past we did apply, accept, and utilize compensatory money and then it was stopped by the state for over two years. When they brought it back in March of 2007 we applied and were approved for funding, but we did not accept it because we were told it had to be spent by June 30, 2007. By that time of year, we could have only used the funding for summer school, which we held in August, not June which was in the next fiscal budget year. In addition, the Title III final amendment deadline had been met by March 30 making it impossible to make revisions in the application to adjust for the Comp. Ed. Funding. We did not receive notification for the 2008 Comp. Fund until after the deadline. We will apply at the next opportunity to ensure that our ELL students are provided with all the extra support they need.