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AUDITOR GENERAL

**STATE OF ARIZONA**  
OFFICE OF THE  
**AUDITOR GENERAL**

**WILLIAM THOMSON**  
DEPUTY AUDITOR GENERAL

September 29, 2009

The Honorable Thayer Verschoor, Chair  
Joint Legislative Audit Committee

The Honorable Judy Burges, Vice Chair  
Joint Legislative Audit Committee

Dear Senator Verschoor and Representative Burges:

Our Office has recently completed an 18-month followup of the St. Johns Unified School District's implementation status for the 15 audit recommendations presented in the performance audit report released in March 2008. As the attached grid indicates:

- 14 recommendations have been implemented; and
- 1 legislative recommendation has not 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 March 2008 performance audit.

Sincerely,

Ross Ehrick, CPA  
Director, Division of School Audits

RE:bl  
Enclosure

cc: Mr. Larry Heap, Superintendent  
Governing Board  
St. Johns Unified School District

# ST. JOHNS UNIFIED SCHOOL DISTRICT

## Auditor General Performance Audit Report Issued March 2008

### 18-Month Follow-Up Report

Recommendation	Status/Additional Explanation
<b>CHAPTER 1: Administration</b>	
1. The District should adequately document and regularly review employees' access to its computer network to ensure their access is appropriate. The District should also minimize computer network access points to reduce the risk of network breach and loss of district data, and ensure that passwords are protected and changed periodically.	<b>Implemented at 6 months</b>
2. The District should implement basic computer security training for employees to inform them of the importance of security measures, such as locking computers when away from desks to prevent unauthorized users from accessing district software and data, and not installing unauthorized software and hardware on district computers.	<b>Implemented at 12 months</b>
<b>CHAPTER 2: Student transportation</b>	
1. The Legislature should consider establishing a separate district reimbursement rate for parent-contracted mileage.	<b>Not implemented</b> While bills addressing parent-contracted mileage reimbursement have been introduced since this performance audit report was issued, none have become Law.
2. In reporting route mileage to ADE, the District should include only those miles that parents of eligible open enrollment students drive to and from the designated stop when the student is in the vehicle.	<b>Implemented at 6 months</b>
3. The District should ensure it updates parents' transportation contracts before paying a different per-mile reimbursement rate.	<b>Implemented at 6 months</b>
4. The District should discontinue reporting route mileage associated with parent-provided transportation for open enrollment students who do not meet the eligibility requirements for the National School Lunch Program or have individual education plans that require transportation.	<b>Implemented at 6 months</b>

Recommendation	Status/Additional Explanation
5. The District should create and use effective bus routes to maximize use of bus capacity. The District should also develop and monitor other performance measures, such as cost per rider and cost per mile.	<b>Implemented at 12 months</b>
6. The District should ensure that bus preventative maintenance is conducted and documented as specified in the Arizona Department of Public Safety's <i>Minimum Standards for School Buses and School Bus Drivers</i> .	<b>Implemented at 6 months</b>
<b>CHAPTER 3: Plant operation and maintenance</b>	
1. The District should evaluate whether some building space could be closed or leased to reduce facilities' costs.	<b>Implemented at 6 months</b>
2. The District should continue with its plans to reduce utility costs, as described in its annual Excess Utilities Report and Expenditures Plan, and continue identifying ways to lower utility usage based on each school's particular facilities and equipment. Further, the District should educate staff and students about energy conservation and encourage them to conserve energy.	<b>Implemented at 6 months</b>
<b>CHAPTER 4: Proposition 301 monies</b>	
1. The District should ensure that its Proposition 301 plan describes the positions that are eligible for each type of pay increase, the expected amount of each type of pay increase, and the allowable menu option(s) being addressed.	<b>Implemented at 6 months</b>
<b>CHAPTER 5: Classroom dollars</b>	
1. The District should classify all transactions in accordance with the <i>Uniform Chart of Accounts</i> for school districts.	<b>Implemented at 18 months</b>
2. The District should closely analyze its spending in noninstructional areas to determine if savings can be achieved and whether some of these monies can be redirected to the classroom.	<b>Implemented at 12 months</b>

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

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| 1. The District should accurately report its ELL student information, such as proficiency-testing results, in a timely manner.  | <b>Implemented at 6 months</b>  |
| 2. By fiscal year 2009, the District should develop its ELL program to comply with statutory requirements and the newly adopted SEI models to provide 4 hours of English language acquisition to first-year ELL students. | <b>Implemented at 12 months</b> |
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