

The December 2021 Valentine Elementary School District performance audit found that the District did not comply with important requirements and standards, putting public monies and sensitive information at increased risk of errors and fraud and potentially risking student safety. We made 10 recommendations to the District, and its status in implementing the recommendations is as follows:

Status of 10 recommendations

Implemented	1
Not implemented	9

We expect the District's cooperation with and will conduct a 24-month followup on the status of the recommendations that have not yet been implemented.

Finding 1: District did not comply with important requirements and standards, putting public monies and sensitive information at an increased risk of errors and fraud

1. The District should improve controls over its purchasing process by implementing additional procedures, including requiring:
 - a. An independent review of all purchase requisitions and purchase orders to ensure all have been signed by the individual requesting the purchase and by a second individual responsible for reviewing and approving the purchase before the purchase is made to demonstrate proper separation of responsibilities and prior approval.
Not implemented—Despite repeated requests, the District failed to provide a response and supporting documentation related to its efforts to implement the recommendations we made to the District in our December 2021 audit report. As a result, we were unable to assess this recommendation's implementation status for the 18-month followup.
 - b. Staff review and document approval of each invoice before paying a vendor, ensuring that the purchase has been received and billings are accurate.
Not implemented—See explanation for recommendation 1a.
2. The District should ensure staff responsible for classifying expenditures review the Uniform Chart of Accounts for school districts at least annually and any time there are revisions and updates made to it, and implement its guidance to accurately account for and report the District's spending.
Not implemented—See explanation for recommendation 1a.
3. The District should improve controls over access to its SIS by:
 - a. Immediately removing the 6 SIS user accounts linked to terminated employees.
Implemented at 6 months

- b. Developing and implementing procedures that include informing its SIS vendor in a timely manner when employees have separated from the District and verifying that the vendor has removed the terminated employees' access to reduce the risk of unauthorized access to sensitive information.

Not implemented—See explanation for recommendation 1a.

- c. Periodically reviewing the user accounts in its SIS to determine whether all users have appropriate access levels based on their job responsibilities and, if they do not, having its vendor limit employees' access only to what the District determines is necessary to complete their job responsibilities.

Not implemented—See explanation for recommendation 1a.

- d. Determining whether the number of vendor employees who have administrator-level access to its SIS is necessary and within the level of risk it is willing to accept and, if it is not, having its vendor reduce the number of employees with that access to its SIS or choosing another SIS vendor to reduce the risk of too many users with access to its sensitive student information.

Not implemented—See explanation for recommendation 1a.

- 4. The District should review all accounting system users' access levels and work with the County to limit accounting system users' access to only those functions needed to perform their job duties.

Not implemented—See explanation for recommendation 1a.

Finding 2: District could not demonstrate that bus drivers met all certification requirements and did not perform systematic school bus maintenance, putting student safety at risk and increasing its risk of liability

- 5. The District should develop and implement a procedure to track and document that its bus drivers meet all certification requirements in accordance with the State's Minimum Standards.

Not implemented—See explanation for recommendation 1a.

- 6. The District should develop and implement procedures to track its school buses' mileage and to perform and document maintenance performance in accordance with its preventative maintenance service schedules.

Not implemented—See explanation for recommendation 1a.