



WHITERIVER UNIFIED SCHOOL DISTRICT NO. 20

Dr. Rea Goklish
Superintendent

Bernadine Mitchell
Executive Assistant

December 2, 2015

Debra Davenport
Auditor General
State of Arizona
2910 N. 44th Street, Suite 410
Phoenix, Az 85018

RE: Response to Whiteriver Unified School District # 20 Fiscal Year 2014 Performance Audit

Dear Ms. Davenport,

Whiteriver Unified School District respectfully submits our response to the Performance Audit conducted by the Auditor General for fiscal year 2014. We appreciate the professionalism of your staff during the audit and their guidance in implementing recommendations to improve performance.

Attached is the District's response to each of the findings in the report. The District concurs with all audit findings will implement the recommendations provided by your office to ensure we are performing in the most effective and efficient manner.

Thank you for your courtesy and professionalism extended to our staff by your audit team.

Respectfully submitted,

Dr. Rea Goklish
Superintendent
Whiteriver Unified School District No. 20

Finding 1: District had high administrative costs and inadequate computer controls

District Response: The district concurs with this finding and has taken action through re-evaluation and attrition of positions. The district will continue to re-evalaute administrative support positions at the district office level. The district will also implement procedures to address computer controls as recommended.

Recommendation 1: The District should review its administrative positions and related duties and determine and implement ways to reduce administrative costs.

District Response: The district has implemented the recommendation through re-evaluation and attrition of positions at the district office level.

Recommendation 2: The District should review employees' access to the accounting system and modify access to ensure that an employee cannot initiate and complete a transaction without independent review and approval and that employees have only the access necessary to meet their job responsibilities.

District Response: The District has began implementation of the recommendation by reviewing employee access. The District will continue to review employee's access to the accounting system to ensure employees only have access to the system to complete their assigned job responsibilities and that no employee can complete a transaction without independent review and approval.

Recommendation 3: The District should develop and implement a formal process to ensure that terminated employees have their IT systems and network access promptly removed.

District Response: The District will implement the recommendation by creating a formal process to ensure that terminated employees have their IT systems and network access promptly removed.

Recommendation 4: The District should eliminate unnecessary generic accounts in its network and properly control any remaining generic accounts.

District Response: The District will implement this recommendation by evaluating and eliminating unnecessary generic accounts and properly control any remaining generic accounts to its network to ensure and maintain accountability.

Recommendation 5: The District should limit physical access to its IT server rooms so that only appropriate personnel have access.

District Response: The District will implement this recommendation by evaluating and limiting access to its IT server rooms to appropriate personnel.

Recommendation 6: The District should create a formal disaster recovery plan and test it periodically to identify and remedy deficiencies.

District Response: The District will implement this recommendation by creating a formal disaster recovery plan and will test the plan periodically to identify and remedy identified deficiencies.

Finding 2: District spent more on plant operations primarily for excess building space

District Response: The District concurs with this finding and has taken steps by reducing excess space and will continue to re-evaluate use of building space.

Recommendation: The District should continue to review the use of space at each of its schools and determine and implement ways to reduce identified excess space.

District Response: The District has implemented this recommendation by evaluating use of space to identify underutilized space and possible cost savings. The District will also work with the School Facilities Board to re-evaluate usable space within the District.

Other Findings: Some extra duty pay was not properly approved

District Response: The District concurs with this finding.

Recommendation: The District should ensure that additional duties and related payments are addressed in employment contracts or personnel/payroll action forms, approved in advance of the work being performed, and maintained in employee personnel files.

District Response: The District will ensure that all additional duties and related payments are addressed in employment contracts and approved in advance of work being performed and maintained in employee personnel files.