

San Simon Unified School District

Performance Audit

District lacked effective controls to limit access to its campus; did not ensure its employees and Governing Board members complied with certain conflict-of-interest requirements; did not follow cash, credit cards, and school bus pretrip requirements; and did not limit access to IT systems

Audit purpose

To assess the District's efficiency and effectiveness in 4 operational areas—administration, plant operations and maintenance, food service, and transportation—and its compliance with certain State requirements.

Key findings

- ▶ District leases some unused classroom space to an outside medical entity but did not ensure that the individuals employed by the outside entity who worked on campus had a valid fingerprint clearance card and a criminal background check in accordance with rental agreement terms. Additionally, the District has not established effective controls to limit unsupervised and/or unauthorized access to its campus and reduce risks to students, staff, and facilities.
- ▶ Some District employees and Board members did not complete or update conflict-of-interest disclosure forms when required, increasing the risk that undisclosed substantial interests could affect their official conduct, and 2 employees improperly participated in supervising close relatives.
- ▶ District did not follow some requirements related to cash-handling and credit cards, increasing the risk of errors, fraud, and unallowable purchases; and did not document required school bus pretrip inspections, increasing risks to student safety.
- ▶ District's excessive access to its sensitive computerized data and its lack of comprehensive authentication controls and a complete IT contingency plan increased the risk of unauthorized access to sensitive information, data loss, errors, and fraud.

Key recommendations to the District

- ▶ Develop and implement procedures to enforce rental agreement fingerprint and background check requirements, control and monitor campus visitor access, and manage and track facility keys to protect students and staff and prevent improper campus access.

- ▶ Ensure Board members and employees annually submit, and update as necessary, conflict-of-interest disclosure forms, review and remediate any disclosed conflicts, and provide periodic conflict-of-interest training.
- ▶ Develop and implement procedures for cash-handling and credit cards to ensure staff issue receipts for all cash received and securely maintain credit cards.
- ▶ Ensure all school bus drivers complete and document required pretrip operations checks.
- ▶ Protect IT systems and critical data by limiting access to IT systems to only those functions necessary for users to perform their job duties, implementing comprehensive authentication controls, and updating and testing its IT contingency plan.