



## **San Simon Unified School District #18**

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Mrs. Kari Wade, Superintendent

25 February 2026

Lindsey A. Perry, CPA, CFE  
Arizona Auditor General  
2910 N. 44<sup>th</sup> St., Ste. 410  
Phoenix, AZ 85018-7271

Dear Auditor General Perry:

San Simon Unified School District #18 has received and carefully reviewed the Fiscal Year 2024 Performance Audit Report. District Administration and the Governing Board are committed to addressing the four findings and implementing the recommendations provided. While some recommendations have already been implemented, we will continue to work diligently to complete administration of the remaining items.

Our District remains committed to serving our community as responsible stewards of public funds, while delivering the highest quality of education to our students in the safest environment possible. We would like to extend our appreciation for the valuable information and professional guidance provided by the audit team. We welcome this opportunity to improve our practices and strengthen our operations for the benefit of our students, staff, and community.

Sincerely,

Kari Wade  
Superintendent  
San Simon Unified School District #18

San Simon Unified School District #18 Mission:  
*It is our mission to provide our students with the ability to gain knowledge, integrity,  
faith, and compassion so they may become valuable citizens in society.*

**Finding 1:** District has not established effective controls to limit unsupervised and/or unauthorized access to its campus and reduce risks to students, staff, and facilities

District Response: The Auditor General's finding is agreed to.

**Recommendation 1:** Develop and implement procedures to control and monitor visitor access to the District's campus, such as by requiring all visitors to sign in/sign out and supervising visitor activity at all times while on campus for non-school-related activities.

District Response: The audit recommendation will be implemented.

Response explanation: The District will develop and implement procedures to control and monitor visitor access to the District's campus, such as by requiring all visitors to sign in/sign out and supervising visitor activity at all times while on campus for non-school-related activities.

**Recommendation 2:** Develop and implement procedures to ensure that all employees of its lessee with access to the District's campus have valid fingerprint clearance cards and have passed a criminal background check, such as by requiring and reviewing regular reports from the lessee demonstrating its compliance with these rental agreement terms.

District Response: The audit recommendation will be implemented.

Response explanation: The District will collaborate with legal counsel to review rental agreement terms.

**Recommendation 3:** Immediately discontinue its practice of allowing any vendors to access District keys and update mechanisms that enabled vendors to access keys to prevent future inappropriate access.

District Response: The audit recommendation will be implemented.

Response explanation: The District will update vendor key access procedures to ensure appropriate, restricted campus access.

**Recommendation 4:** Conduct a physical key inventory to determine how many District facility keys exist, how many are distributed and to whom, and the facilities each key can access.

District Response: The audit recommendation will be implemented.

Response explanation: The District has updated procedures and has created a key log to accurately track key inventory.

**Recommendation 5:** Update its key agreement specifying rules and responsibilities for key use, including providing a space to indicate key assignments, disallowing the duplication of keys, and specifying the consequences for unauthorized use or loss of assigned keys in accordance with District policy.

District Response: The audit recommendation will be implemented.

Response explanation: The District will update key agreement for all district key holders, as detailed in recommendation.

**Recommendation 6:** Upon conducting the physical key inventory in recommendation 4 and updating its key agreement, accurately manage its key inventory by developing and implementing written procedures for distributing, tracking, and collecting keys from employees, including requiring employees to sign key agreements outlining their responsibilities as a key holder prior to keys' issuance, in accordance with District policy.

District Response: The audit recommendation will be implemented.

Response explanation: The District will develop and implement written procedures for distributing, tracking and collecting keys from employees, including requiring employees to sign key agreements.

**Finding 2:** Some District employees and Board members did not comply with certain conflict-of-interest requirements and recommended practices, increasing the risk that undisclosed substantial interests could affect their official conduct

District Response: The Auditor General's finding is agreed to.

Response explanation: The District acknowledges that its past practices did not comply with certain conflict-of-interest requirements and recommended practices.

**Recommendation 7:** Establish and implement procedures requiring Board members and employees to annually submit, and update if any new conflict arises, Board-adopted conflict-of-interest disclosure forms accurately and fully describing any substantial interests they or their relatives have in any contract, sale, purchase, or service to the District or District decisions, or attesting that no conflicts exist, if applicable.

District Response: The audit recommendation will be implemented.

Response explanation: The District has established and implemented procedures to require Board members and employees to annually submit, and update when necessary, Board-adopted conflict-of-interest disclosure forms accurately and fully.

**Recommendation 8:** Establish and implement conflict-of-interest policies and written procedures to include a documented process for reviewing and helping remediate disclosed conflicts of interest.

District Response: The audit recommendation will be implemented.

Response explanation: The District has established and implemented Conflict-of-Interest policies and written procedures.

**Recommendation 9:** Ensure the superintendent immediately and fully discloses all substantial interests and refrains from participating in any manner in matters related to her substantial interests including by immediately reassigning the superintendent's responsibility

for signing employment agreements and/or reviewing and approving time sheets for her relative.

District Response: The audit recommendation will be implemented.

Response explanation: The District has implemented the recommendation.

**Recommendation 10:** Require and document attendance for periodic training on its conflict-of-interest requirements, processes, and disclosure forms to its Board members and employees that include information about how the State's and District's conflict-of-interest requirements relate to their unique program, function, or responsibilities.

District Response: The audit recommendation will be implemented.

Response explanation: The District has implemented the recommendation.

**Finding 3:** District did not follow some cash-handling and credit card requirements, increasing risk of errors, fraud, and unallowable purchases and did not document required school bus pretrip inspections, increasing risk to student safety

District Response: The Auditor General's finding is agreed to.

**Recommendation 11:** Develop and implement procedures to prepare and maintain evidence of receipt, such as by using sequential, prenumbered receipts, for all cash received to ensure compliance with USFR requirements and District policies related to cash-handling.

District Response: The audit recommendation will be implemented.

Response explanation: The District has implemented the recommendation to better account for miscellaneous cash payments including facility rentals, teacherage utility payments, donations, sales of District property, grant disbursements, and career and technical education pass-through payments.

**Recommendation 12:** Develop and implement written procedures in accordance with District policy and USFR requirements to maintain physical security and track possession of credit cards.

District Response: The audit recommendation will be implemented.

Response explanation: The District has implemented the recommendation.

**Recommendation 13:** Immediately discontinue its practice of allowing nonemployees to use District credit cards for any purpose.

District Response: The audit recommendation will be implemented.

Response explanation: The District was aware of and allowed a nonemployee to sign out the district credit card to assist a District employee who was unable to sign out the card themselves. This event was backed up with valid, supporting documentation. The occurrence was a unique, isolated incident; the practice will not continue.

**Recommendation 14:** Develop and implement procedures to ensure that all school bus drivers complete and document pretrip operations checks prior to driving a school bus each day, in accordance with District policy and DPS Minimum Standards.

District Response: The audit recommendation will be implemented.

Response explanation: The District has implemented the recommendation.

**Finding 4:** District's excessive access to its sensitive computerized data and other IT deficiencies increased risk of unauthorized access to sensitive information, data loss, errors, and fraud

District Response: The Auditor General's finding is agreed to.

**Recommendation 15:** Limit employees' access in the accounting system to only those accounting system functions needed to perform their job duties, including transferring administrator-level access to an employee outside the business office.

District Response: The audit recommendation will be implemented.

Response explanation: The District will work to limit employees' access in the accounting system to only those accounting system functions needed to perform their job duties, including transferring administrator-level access to an employee outside the business office.

**Recommendation 16:** Remove administrator-level access in the student information system from employees that do not need administrator-level access to perform their job duties.

District Response: The audit recommendation will be implemented.

Response explanation: The District has implemented the recommendation.

**Recommendation 17:** Update and implement its procedures to periodically review accounting system and student information system accounts to ensure access levels align with job duties and change or remove access, as necessary.

District Response: The audit recommendation will be implemented.

Response explanation: The District has implemented the recommendation.

**Recommendation 18:** Implement comprehensive authentication controls for users accessing critical IT systems.

District Response: The audit recommendation will be implemented.

Response explanation: The District has implemented the recommendation.

**Recommendation 19:** Update its IT contingency plan to ensure that it meets USFR requirements and credible industry standards and test the plan at least annually to identify and remedy deficiencies and document the test results.

District Response: The audit recommendation will be implemented.

Response explanation: The District has implemented the recommendation.