

Pima County Joint Technical Education District

Performance Audit

District paid 2 employees more than \$104,000 for overtime work without ensuring the charges were reasonable and potentially wasted other monies on food and beverages, excess vehicles, and car wash passes. It also lacked processes to consistently collect and validate key outcome data used to assess career and technical education (CTE) program effectiveness, and had other deficiencies that limited public transparency and increased its risk for errors, fraud, and unauthorized data access.

Audit purpose

To determine whether the District met its statutory purpose to prepare students for high-need occupations, spent State monies appropriately, complied with its policies and State laws, and followed best practices.

Key findings

- ▶ District paid 2 employees more than \$104,000 for overtime work associated with performing their regular job duties without ensuring the hours charged were reasonable and allowable and staffing was appropriate.
- ▶ District spent at least \$36,000 on food and beverages for District events without required Board approval, potentially violating the State's gift clause and wasting monies that could have been used for other District priorities.
- ▶ District likely wasted public monies by unnecessarily leasing vehicles and purchasing an excessive number of car wash passes.
- ▶ District wasted public monies on credit card late fees and finance charges, and did not publicly accept donations and document the reason for fee waivers, decreasing public transparency and increasing the risk of theft.
- ▶ District did not comply with some conflict-of-interest requirements, increasing the risk that employees and Governing Board members did not disclose substantial interests that might influence or could affect their official conduct.
- ▶ District lacked processes to consistently collect and validate key outcome data used to assess program effectiveness, resulting in reporting errors and potentially inaccurate information about CTE programs' success in preparing students for high-need occupations.

- ▶ District permitted excessive access to its sensitive computerized data and had other IT deficiencies that increased the risk of data loss, errors, and fraud and the potential that students could be exposed to harmful internet materials.

Key recommendations to the District

- ▶ Develop and implement written procedures to ensure overtime hours are approved in advance and develop a thorough supervisory payroll review process.
- ▶ Obtain advance Board approval for all food and beverage purchases associated with District events and document the public purpose and benefit of any such purchases to ensure compliance with State law and the State Constitution's gift clause.
- ▶ Analyze the number of vehicles and car washes that are necessary for District operations and vehicle maintenance and use this analysis to adjust the number of vehicles in its white fleet and to limit spending on car washes.
- ▶ **Establish procedures to ensure:**
 - Credit card payments are made timely and employees follow credit card purchasing requirements.
 - Donations to the District are acknowledged and accepted during public meetings.
 - All waived fees for services are documented and reviewed for appropriateness.
- ▶ Require Governing Board members and employees to annually submit conflict-of-interest disclosure forms, establish procedures to ensure disclosure forms are reviewed for accuracy and completeness, and provide periodic training on the requirements for complying with conflict-of-interest laws.
- ▶ Develop and implement consistent data-collection protocols for all CTE programs in accordance with statutory and ADE requirements and recommended practices, and analyze CTE program outcome data to evaluate whether its programs effectively prepare students for high-need occupations.
- ▶ **Protect IT systems and students by taking steps to:**
 - Limit access to IT systems to only what is needed for users to perform their job duties.
 - Enforce strong authentication controls and provide annual IT security awareness training.
 - Establish a comprehensive IT contingency plan.
 - Maintain and update equipment.
 - Restrict student access to potentially harmful internet sites and materials in accordance with District policy.