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May 28, 2026

Lindsey Perry
Arizona Auditor General
2910 N 44th St, Ste. 410
Phoenix, AZ 85018

Dear Ms. Perry,

Please accept Central Arizona Valley Institute of Technology's response to the performance audit recently completed. Throughout the audit process, CAVIT diligently responded to the findings and addressed all recommendations with comprehensive data ensuring compliance and dedication to continuous improvement.

The district administration and governing board agrees to the findings, initiated activity on a majority of the recommendations, and will continue to work on the remaining recommendations.

Attached is the District's response to the findings and recommendations below.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mike Glover', is written over the typed name. The signature is fluid and cursive, with a long horizontal stroke at the end.

Mike Glover, Superintendent

Finding 1: District lacked key internal controls in various areas, including payroll and purchasing, increasing risk of errors and improper payments.

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

Recommendation 1: Review all extra duty payments made to employees in fiscal years 2025 and 2026 to identify and correct any erroneous payments. For any overpayments identified, determine and document what action(s) will be taken to correct them.

District Response: The audit recommendation will be implemented.

Response explanation: The district will review extra duty payments pulled during the audit process and correct any erroneous payments.

Recommendation 2: Develop and implement a thorough secondary review process to ensure that additional duty payments to employees are calculated and paid in accordance with Board-approved rates.

District Response: The audit recommendation will be implemented.

Response explanation: The district will establish stronger controls to ensure additional duty payments are calculated and paid in accordance with Board-approved rates. The Board reviewed the extra duty hourly rates and recently amended the certified salary schedule to reflect that information.

Recommendation 3: Follow its written procedures to require approval prior to purchasing goods and services.

District Response: The audit recommendation will be implemented.

Response explanation: The district will follow existing board approved procedures to ensure approval is secured prior to purchasing goods and services.

Finding 2: District’s IGAs with member districts lacked some statutorily required financial support information, limiting transparency and affecting member districts’ abilities to ensure the program support they receive is accurate.

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

Recommendation 4: Evaluate central and satellite CTE program needs and costs, with member districts’ input, to determine whether it should change the amount of financial support it provides to support satellite CTE programs; document its determination; and inform member districts of its evaluation and determination.

District Response: The audit recommendation will be implemented.

Response explanation: CAVIT administration is committed to developing a comprehensive funding plan that incorporates its pass-through amount. In FY27, CAVIT will increase its financial distribution to member districts pending board approval. This increase will reflect CAVIT’s continued commitment to equitable and strategic resource allocation in support of high-quality instruction throughout its member districts.

Recommendation 5: Update its IGAs with member districts to include the amount that the CTED will contribute to a course and the amount of support required by the school district, as required by statute, to improve public transparency and ensure member districts are aware of the amount of funding they should expect to receive.

District Response: The audit recommendation will be implemented.

Response explanation: CAVIT acknowledges the statutory framework governing CTEDs including funding based on average daily membership (ADM) and the requirement to support member districts through IGAs. We recognize our responsibility to provide an appropriate level of support for approved satellite CTE programs in our member districts and to ensure transparency in these partnerships. CAVIT will ensure every FY28 IGA includes the pass-through amount that the CTED will provide. Although state law does not establish a minimum pass-through amount, CAVIT is committed to equitable, transparent, and strategic resource allocation through its IGAs.

Finding 3 – District’s excessive access to its sensitive computerized data and lack of security awareness training increased the risk of errors and fraud.

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

Recommendation 6: Limit users’ access in the accounting system to only those functions needed to perform their job duties.

District Response: The audit recommendation will be implemented.

Response explanation: The district has removed unnecessary administrative-level users from the accounting and student information system. The district will continuously monitor access to the accounting system and modify as necessary.

Recommendation 7: Develop and implement written procedures to periodically review accounting system accounts, including administrator-level 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 will review its board approved written procedures and make recommendations as necessary.

Recommendation 8: Develop and implement policies and procedures to conduct mandatory security awareness training that meets USFR and credible industry standards for all District employees upon hire and at least annually thereafter, and document employee participation and the training provided.

District Response: The audit recommendation will be implemented.

Response explanation: The district will implement the recommendation.