

Williams Unified School District

Performance Audit

District administrators failed to effectively oversee District operations; did not maintain required accounting and operational records; lacked adequate controls over spending, gift card management, and transportation reporting; and did not address student health, safety, and IT security requirements, increasing risks to student safety, public monies, District assets, and sensitive computerized data

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 administrators did not maintain required accounting and operational records, failed to adequately monitor delegated responsibilities, and did not ensure key duties were completed accurately, resulting in unsupported spending, inaccurate records, and increased risks to public monies and student safety.
- District lacked adequate controls over travel, purchasing, cash handling, and credit card use, leading to unsupported expenditures, unnecessary fees, noncompliance with purchasing requirements, and incomplete accounting records.
- District did not adequately account for, safeguard, or monitor gift cards purchased with federal grant monies, increasing the risk of loss, theft, misuse, and distribution to individuals who may not have been eligible to receive them.
- District did not ensure Board members and all employees submitted annual conflict-of-interest disclosure forms and did not maintain disclosure documents in accordance with statutory requirements, limiting public transparency and increasing the risk that Board members and employees did not disclose substantial interests that could influence or affect their official conduct.
- District had unsecured cleaning supplies accessible to students and unresolved food safety concerns, increasing the risk to students' health and safety.
- District's inadequate controls over transportation reporting, fleet vehicle use, and information technology (IT) access and security increased the risk of inaccurate reporting, misuse of District resources, overfunding, data loss, and unauthorized access to sensitive information.

Key recommendations

The District should:

- Evaluate operational responsibilities, staffing, and processes, and implement changes to ensure District functions are properly supervised and comply with District policy and State and federal requirements.
- Develop and implement formal written business procedures and management review controls for travel, purchasing, cash handling, credit cards, and accounting to improve compliance, accountability, and management of District monies.
- Determine and address the District's failure to publicly accept gift card donations and any noncompliance or questioned costs related to federal program requirements, and establish and enforce written controls for gift card management to ensure all gift cards are properly accounted for and distributed only to qualified recipients.
- Develop and implement procedures to ensure all District employees and Board members complete required conflict-of-interest disclosure forms in accordance with District policy, and maintain a file of such documentation for public inspection, as required by statute.
- Implement procedures to promptly address student health and safety risks by securing hazardous materials and ensuring compliance with food safety requirements.
- Improve controls over District assets and information by correcting erroneous transportation reporting to ADE; establishing review procedures for transportation reporting and fleet vehicle use; and implementing comprehensive IT controls, including strong password requirements, restricted user access, and cybersecurity awareness training for staff.