

Round Valley Unified School District

Performance Audit

District's domed athletic facility increased its operating costs and may pose an ongoing financial burden, and the District did not effectively manage aspects of its capital planning, business office, transportation, food safety, and information technology functions, increasing risks to public monies, District resources, student safety, 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's ownership and operation of the Tot Workman Dome, an enclosed domed athletic facility on its campus, increased its operating costs, influenced capital spending priorities, and may create an ongoing financial burden.
- District lacked adequate business processes and controls over purchasing, travel, accounting, and financial responsibilities, resulting in wasteful spending, accounting errors, noncompliance with State requirements, and an increased risk that District monies could be misused.
- District's conflict-of-interest disclosure forms and procedures were not aligned with recommended practices to provide for an affirmative statement of "no conflict," and to ensure all Board members and employees submitted annual conflict-of-interest disclosure forms and completed related training. These deficiencies reduced transparency and increased the risk that potential conflicts may not be identified or addressed.
- District's school bus preventative maintenance schedules lacked specifications to help ensure all school buses were properly maintained, and the District did not adequately monitor fleet vehicle use, increasing risks to student safety, unnecessary repair costs, and misuse of District resources.
- District did not consistently comply with food safety requirements for storing and discarding foods requiring temperature control, potentially putting students' health at risk.
- Numerous IT deficiencies, including excessive access to IT systems, failures to safeguard electronic documents and systems, and a lack of comprehensive cybersecurity awareness training and contingency planning increased the risk of unauthorized access, data loss, and prolonged operational disruptions.

Key recommendations

The District should:

- Evaluate the Dome's operating costs and appropriateness of rental fee structure, document decisions to charge reduced rental rates, and use a comprehensive capital plan to prioritize and fund capital projects.
- Ensure compliance with District policy, the USFR, and State requirements related to business office functions, including purchasing, accounting, travel, and payment processing.
- Align conflict-of-interest procedures with recommended practices by requiring affirmative "no conflict" disclosures, verifying annual disclosure forms are submitted by all Board members and employees, and ensuring periodic conflict-of-interest training is completed.
- Develop and implement comprehensive school bus preventive maintenance policies and procedures and strengthen procedures to document and monitor District vehicle use to help ensure school buses and fleet vehicles are properly maintained and used only for authorized purposes.
- Develop and implement procedures to ensure foods requiring temperature control are properly date marked and discarded in accordance with food safety requirements.
- Develop and implement IT security policies and procedures to manage and monitor user access, protect sensitive data, and enforce cybersecurity controls and annual security awareness training requirements. Additionally, develop and annually test an IT contingency plan that complies with USFR requirements and credible industry standards.