Southwest Technical Education District of Yuma

Performance Audit

District provided central CTE programs that aligned with workforce needs and effectively monitored its central program outcomes, but could improve its oversight of its 2 member districts' spending and processes for collecting and validating outcome data. It also purchased food and beverages without required Board approval and did not comply with IT security requirements to limit system access and plan for contingencies.

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's central CTE programs provided training for high-need occupations, and the District evaluated the quality of its central programs using validated outcome data, such as certifications and placements earned by students. It also accurately reported these student outcomes to the Arizona Department of Education.

- For satellite CTE programs, the District did not ensure its 2 member districts used the monies it provided to supplement, rather than supplant, their CTE spending. It also did not provide member districts with consistent data-collection and reporting guidance nor use their outcome data to evaluate satellite program quality.

- District spent at least $1,450 on food and beverages without required Board approval, limiting public transparency and increasing the risk that the purchases may violate the State Constitution's gift clause.

- District provided excessive system access for some accounting system users, giving them the ability to initiate and complete transactions without another user's involvement, and it did not promptly disable unneeded or unused IT system user accounts. Additionally, the District's IT contingency plan lacked most key components, increasing the risk of disrupted operations and data loss.

Key recommendations to the District

- Develop and implement procedures to identify and address potential supplanting by member districts.
- Establish data-collection protocols for member districts to ensure they consistently collect, validate, and report accurate outcome data, and use this outcome data to evaluate satellite programs' effectiveness and identify any necessary changes.
- Obtain advance Board approval for all food and beverage purchases associated with District events in accordance with State laws, the gift clause, and other requirements, such as restrictions imposed by various funding sources.
- Improve controls over IT systems by immediately disabling or removing unnecessary accounts; and by reviewing, limiting, and monitoring users' access to its accounting system to ensure users' system activities are authorized and appropriate.
- Update its IT contingency plan and develop procedures for annually testing and revising the plan to remedy any deficiencies identified during testing.