ARIZONA Auditor General
Making a Positive Difference

Cedar Unified School District

Initial Followup of Performance Audit Report 25-210

The October 2025 Cedar Unified School District performance audit found that the District wasted over $17,000 by holding Governing Board retreats outside District boundaries and did not ensure that Board members and employees complied with conflict-of-interest requirements. The District also put student safety at risk by not limiting access to its buildings and ensuring school buses and drivers met safety requirements; and it did not properly handle cash and credit cards, nor limit access to IT systems. We made **30** recommendations to the District and **2** recommendations to the Board.

District's status in implementing 30 recommendations

Implementation status	Number of recommendations
Implemented	8 recommendations
In process	14 recommendations
Not implemented	**8 recommendations**

Board's status in implementing 2 recommendations

Implementation status	Number of recommendations
Implemented	2 recommendations

We will conduct a 24-month followup with the District on the status of the recommendations that have not yet been implemented.

Recommendations to the District

Finding 1: District held Governing Board (Board) retreats outside of District boundaries, limiting public access and wasting over $17,000 of public monies on unnecessary travel

1. The District should stop paying for unnecessary travel costs, including by holding Board meetings outside the District's boundaries, which is contrary to open meeting law.

- Status: **Implemented at 6 months.**

  District officials reported that they have not held any Board meetings outside the District's boundaries since the February 2023 and January 2024 work-study sessions we identified in the initial performance audit report. We reviewed the District's travel expenditures from July 2025 through April 2026 and confirmed that the District has neither incurred unnecessary travel costs for out-of-town Board meetings nor limited public access by holding out-of-town Board meetings.

2. The District should develop and implement procedures to ensure that all travel expenditures and reimbursements are planned for the District's convenience using the most reasonable and economic means and comply with *State of Arizona Accounting Manual* (SAAM)-established maximum rates.

- Status: **Implemented at 6 months.**

  The District developed and implemented procedures to ensure that travel is conducted using the most reasonable and economic means. We reviewed all 24 of the District's travel expenditures from October 2025 through February 2026 totaling $2,825 and found that the District ensured that travel was approved in advance and complied with SAAM-established maximum rates for mileage, meal, and lodging reimbursements.

Finding 2: District did not meet some transportation Minimum Standards requirements and inaccurately reported miles to the Arizona Department of Education (ADE), increasing risks to student safety and potentially resulting in inaccurate transportation funding

3. The District should develop and implement written policies and procedures to test school bus drivers for drug and alcohol use, including processes to oversee its vendor to ensure the vendor conducts the number and type of tests required by Department of Public Safety (DPS) Minimum Standards.

- Status: **Implementation in process.**

  The District adopted a written policy requiring school bus drivers to be tested for drug and alcohol use in accordance with DPS Minimum Standards, and it contracts with a third-party vendor to conduct these tests. However, at the time we conducted our followup work, the District had not developed written procedures for ensuring the vendor performs all required tests. District officials reported that their vendor plans to complete all required random drug and alcohol testing in accordance with DPS Minimum Standards by the end of calendar year 2026. After we completed our followup work, the Board approved written procedures for overseeing its vendor during an August 2026 Board meeting. We will assess the District's efforts to implement this recommendation at the 24-month followup.

4. The District should develop and implement written policies and procedures to ensure school bus drivers meet all driver certification requirements and maintain driver certification files in accordance with DPS Minimum Standards.

- Status: **Implementation in process.**

At the time we conducted our followup work, the District had not yet developed written policies and procedures that specify how it will ensure all school bus drivers meet certification requirements and maintain driver certification files. Despite its lack of written policies and procedures, however, the District has taken steps since the audit to ensure its school bus driver certification records are accurate and complete.

We reviewed driver certification files for the 5 school bus drivers who the District employed in fiscal year 2026, and we found that all driver certifications were up to date at the time of our review. The District also maintained documentation to support that each of the 5 school bus drivers met all Minimum Standards certification requirements. Additionally, since the audit, the District has begun conducting and documenting routine school bus driver file reviews, and the District maintained support that it had conducted such reviews in November 2025, January 2026, and March 2026. Finally, District officials reported that they are in the process of implementing an automated tracking software that will email notifications to drivers regarding upcoming credential renewal requirements.

After we completed our followup work, the Board approved written policies and procedures to ensure school bus drivers meet all driver certification requirements during an August 2026 Board meeting. We will assess the District's efforts to implement this recommendation, including its updated policies and procedures, at the 24-month followup.

5. The District should develop and implement written policies and procedures for systematically performing school bus preventative maintenance in accordance with DPS Minimum Standards, including a schedule of maximum mileage and time frame intervals for performing preventative maintenance and what maintenance work should be completed.

- Status: **Implementation in process.**

At the time we conducted our followup work, the District had adopted new policies and procedures for school bus preventative maintenance that require maintenance to be conducted in accordance with manufacturer mileage guidelines. However, the updated policies and procedures continued to lack a time frame interval for conducting maintenance when buses are not frequently used. Specifically, the written policies and procedures specified that school buses require oil changes every 7,500 miles, but they did not provide an associated time frame interval that would ensure school buses that are used infrequently are still adequately maintained.

After we completed our followup work, the Board approved new written policies and procedures for performing school bus preventative maintenance during an August 2026 Board meeting. We will assess the District's efforts to implement this recommendation, including its updated policies and procedures, at the 24-month followup.

6. The District should develop and implement a monitoring process to ensure it completes preventative maintenance in accordance with its policy.

- Status: **Implementation in process.**

In fiscal year 2025, the District began using fleet maintenance software to monitor and manage preventative maintenance and associated work orders. However, as discussed in recommendation 5, the District was in the process of revising its preventative maintenance policies and procedures at the time we conducted our followup work, limiting our ability to evaluate whether the District consistently followed its policies for school bus preventative maintenance. We will assess the District's efforts to implement this recommendation, including its updated policies and procedures, at the 24-month followup.

7. The District should develop and implement a secondary review process to ensure route miles traveled information is accurate prior to submitting it to ADE.

- Status: **Implemented at 6 months.**

The District developed and implemented a process for reporting route miles to ADE. The District's updated process includes a requirement that the business manager review and verify the accuracy of the transportation director's mileage report for the fiscal year's first 100 days prior to submitting the information to ADE. We reviewed the miles figures the District reported to ADE in fiscal year 2026 and found they appeared to be accurate and had been reviewed by the business manager in accordance with the District's process.

8. The District should annually review ADE's most recent transportation guidance, maintain all documentation related to miles driven, and accurately calculate and report to ADE the number of route miles traveled for State funding purposes.

- Status: **Implementation in process.**

We reviewed the miles figures the District reported to ADE in fiscal year 2026 and found that the District consistently documented its route miles on pre- and post-trip inspection forms as well as the transportation director's mileage report for the fiscal year's first 100 days. During this followup, we validated the District's reported miles for fiscal year 2026 and found that the District accurately calculated and reported to ADE the number of route miles traveled for State funding purposes. Additionally, in January 2026 the District's transportation director attended training on ADE's required transportation reporting. We will assess the District's efforts to implement this recommendation at the 24-month followup to ensure the District performs an annual review of ADE's transportation guidance in accordance with the recommendation.

9. The District should recalculate and resubmit accurate fiscal year 2024 miles driven to ADE to determine if any corrections are necessary to its transportation reporting.

- Status: **Implemented at 6 months.**

The District's transportation director worked with a third-party consultant to recalculate and correct fiscal year 2024 miles and submitted the District's updated calculations to ADE in July 2026.

Finding 3: District did not ensure employees and Board members followed District's conflict-of-interest policy, increasing the risk that employees and Board members did not disclose substantial interests that might influence their official conduct

10. The District should establish and implement written procedures for District management's review of disclosure forms for accuracy and completeness to ensure that any potential conflicts are fully described; and to identify and remediate any disclosed substantial interests.

- Status: **Implementation in process.**

Although the District has taken steps to implement this recommendation, additional work is needed. Specifically, we found that District management had reviewed 47 employee conflict-of-interest disclosure forms submitted in fiscal year 2026, and all forms were complete. However, there was no evidence that District management had reviewed the disclosure forms the District's 3 Board members submitted. Additionally, at the time we conducted our followup work, the District had not formalized its review process to provide written guidance to staff and to specify what should be reviewed, when the review should occur, and how any disclosed conflicts of interest will be remediated. Subsequently, the Board approved written policies and procedures for conflict-of-interest training and documentation during an August 2026 Board meeting. We will assess the District's efforts to implement this recommendation, including its updated written procedures, at the 24-month followup.

11. The District should require employees and Board members to annually attend training on the State's conflict-of-interest requirements and the District's conflict-of-interest disclosure process and maintain attendance records and documentation of the training provided.

- Status: **Implemented at 6 months.**

The District developed a written policy requiring all employees and Board members to complete conflict-of-interest training at least annually. Our review of fiscal year 2026 conflict-of-interest training attendance and documentation of the training provided found that all 47 employees and all 3 active Board members received conflict-of-interest training in accordance with the District's policy.

Finding 4: District lacked critical controls in various areas, including cash handling, payroll, purchasing, and financial reporting, increasing risk of errors, loss, fraud, and theft

12. The District should develop and implement written cash-handling procedures that meet *Uniform System of Financial Records for Arizona School Districts* (USFR)[1] requirements for monies collected for adult cafeteria meals, including steps for issuing evidence of receipt at the time cash is received, timely depositing cash, and reconciling cash collections.

- Status: **Implementation in process.**

Although the District has not yet developed written cash-handling procedures, it has taken some steps to better safeguard cash. For example, to ensure it issues receipts for meal purchases and reduce delays in submitting cash to the business office for deposit, the District now collects all cash for meal tickets directly through the business office and stores this cash in a safe until depositing it. We judgmentally selected 20 of 42 meal tickets purchased with cash and found that the District had issued receipts for all 20 meal ticket purchases we reviewed.

However, we also continued to identify deficiencies in the District's cash-handling processes. For example, we found that all 7 of the cash deposits associated with the meal tickets we reviewed did not clearly document who deposited the cash, and as a result, we could not determine whether the District had appropriately separated responsibilities for collecting cash and making deposits. Additionally, we found that the same employee handling cash was also responsible for performing reconciliations. If the District cannot separate cash-handling, review/deposit, and recordkeeping functions, the USFR requires District management to establish and document additional supervisory review procedures to provide adequate controls to reduce the risk of misreported or undeposited revenues. However, the District had not developed a supervisory review process for cash-handling and reconciliations, increasing its risk of errors, loss, or theft.

[1] The Arizona Auditor General and ADE jointly developed the USFR pursuant to Arizona Revised Statutes (A.R.S.) §15-271. The USFR and related guidance prescribes the minimum internal control policies and procedures to be used by Arizona school districts for accounting, financial reporting, budgeting, attendance reporting, and various other compliance requirements.

After we completed our followup work, the Board approved new written procedures for cash-handling during an August 2026 Board meeting. We will assess the District's efforts to implement this recommendation, including its new procedures, at the 24-month followup.

13. The District should develop a process to provide accurate, up-to-date prepaid meal balances and a process for accurately recording prepaid meals when redeemed.

- Status: **Implementation in process.**

The District has attempted to accurately track prepaid meal balances, but it has experienced challenges and is continuing to revise its processes. The District allows employees to prepay for cafeteria meals using cash or through a payroll deduction. Employees who pay cash for meals receive tickets that can be redeemed for a meal in the cafeteria. However, the District does not issue tickets for meals purchased through payroll deductions. Instead, each time a prepaid meal that was purchased through a payroll deduction is redeemed, cafeteria staff must record it on a tracking form, and officials reported that it has been difficult to ensure that these tracking forms accurately reflect up-to-date prepaid meal balances. As discussed in recommendation 12, the Board approved new written cash-handling procedures during an August 2026 Board meeting. We will assess the District's efforts to implement this recommendation, including its new procedures, at the 24-month followup.

14. The District should develop and implement written procedures and a secondary review process to ensure that extra-duty employment agreements are initiated and presented to the Board, approved by the Board, and reflect accurate pay rates before work is performed, and that extra-duty payments are accurate.

- Status: **Not implemented.**

At the time we conducted our followup work, the District had not developed written procedures related to extra-duty employment agreements. Additionally, we found that although the District has initiated a secondary review process for extra-duty agreements and pay, the District's secondary review was insufficient to identify and correct deficiencies. Specifically, we reviewed 10 extra-duty agreements and found that 3 lacked documentation of Board approval prior to work being performed, as required by the USFR. After we completed our followup work, the Board approved written procedures related to extra-duty employment agreements. We will assess the District's efforts to implement this recommendation, including its new procedures, at the 24-month followup.

15. The District should review extra duty payments made in fiscal year 2024 to identify and correct any over- or underpayments. For any over- or underpayments identified, determine and document what action(s) will be taken to correct them.

- Status: **Implementation in process.**

District officials reported that staff are in the process of reviewing extra-duty payments made in fiscal year 2024. As of June 2026, the District's review had identified 4 employees who were potentially underpaid. District officials reported that they plan to complete their review of fiscal year 2024 extra-duty payments and correct any under- or overpayments identified in August 2026. We will assess the District's efforts to implement this recommendation at the 24-month followup.

16. The District should develop and implement written procedures in accordance with District policy and USFR requirements to ensure all credit card purchases are reviewed and approved in advance by authorized District officials, and to maintain physical security and track possession of District credit cards.

- Status: **Implementation in process.**

Although the District had not developed written credit card procedures at the time of our review, it had taken some steps to ensure all credit card purchases are reviewed and approved in advance and to maintain physical security of District credit cards. We reviewed all 5 credit card purchases the District made in fiscal year 2026 as of April 2026 and found that all 5 purchases were approved in advance of the purchases being made, as required. Additionally, the District kept its credit cards secure by implementing a check-out process to track possession of District credit cards. By formalizing these procedures, the District could better ensure staff routinely comply with USFR requirements related to credit cards, including through staff turnover. After we completed our followup work, the Board approved written credit card procedures during an August 2026 Board meeting. We will assess the District's efforts to implement this recommendation, including its new procedures, at the 24-month followup.

17. The District should ensure employees who are responsible for classifying expenditures and for conducting secondary reviews of account coding review the USFR Chart of Accounts for changes at least annually and implement its instructions to accurately account for and report the District's spending.

- Status: **Not implemented.**

Although District officials indicated that staff annually review the USFR Chart of Accounts, we found that the District continued to make substantial errors in classifying expenditures. Specifically, we reviewed the account coding for District expenditures made between July 2025 and April 2026, totaling more than $3.5 million, and found that the District misclassified approximately $328,000, or 9%, of the expenditures we reviewed. This is similar to the proportion of misclassified expenditures we identified in our October 2025 performance audit report. By continuing to make substantial coding errors like those we identified, the District's financial reporting may be misleading or inaccurate. We will assess the District's efforts to implement this recommendation at the 24-month followup.

Finding 5: District did not appropriately restrict building access to better protect students and staff, and did not consistently perform preventative maintenance on its buildings

18. The District should conduct a physical key inventory to determine how many District facility keys exist, how many are distributed and to whom, and facilities each key can access.

- Status: **Implemented at 6 months.**

In March 2026, the District performed a physical key inventory, determined which keys could access which locks, and identified all employees who possessed keys. Additionally, the District has secured unassigned keys in its key storage cabinet along with information about which facilities the keys can access.

19. Upon conducting the physical key inventory in recommendation 18, the District should maintain an accurate key inventory by developing and implementing written procedures for distributing, tracking, and collecting keys from employees, including requiring employees to sign key agreements outlining their responsibilities as a key holder prior to keys' issuance.

- Status: **Implemented at 6 months.**

The District developed and implemented written procedures that require employees to sign key agreements outlining their responsibilities as a key holder prior to keys' issuance and return keys upon the last day of their work agreement, reassignment, or termination. The written procedures also require the District to perform periodic physical key inventories. We found that the District followed its procedures for obtaining signed key agreements from employees to whom it issued keys. Additionally, the District performed an inventory of its physical keys in March 2026, and it could account for all the keys it had issued to employees in fiscal year 2026, including the key assigned to an employee whose employment had been terminated that year.

20. The District should develop and implement written procedures for plant operations preventative maintenance in accordance with statute and the Arizona School Facilities Oversight Board's (SFOB) guidelines. Specifically, these procedures should clearly detail a schedule of when the District should perform preventative maintenance and the type of preventative maintenance records to maintain.

- Status: **Not implemented.**

At the time we conducted our followup work in July 2026, the District had not yet developed written procedures to complete preventative maintenance on its facilities and equipment. Additionally, similar to what we found in our October 2025 performance audit, maintenance staff did not consistently complete the SFOB checklists that the District uses to document preventative maintenance work to ensure it has been completed. District officials reported that they would work directly with the District's new maintenance director to develop written procedures for facilities and equipment preventative maintenance. After we completed our followup work, the Board approved written procedures for facilities preventative maintenance during an August 2026 Board meeting. We will assess the District's efforts to implement this recommendation, including its new procedures, at the 24-month followup.

21. The District should develop and provide preventative maintenance training for plant operations employees that includes any new or updated procedures and instructions for completing the SFOB preventative maintenance checklists.

- Status: **Implementation in process.**

In June 2026, District staff responsible for performing preventative maintenance participated in training provided by the Arizona School Facilities Division (SFD) related to preventative maintenance procedures, annual SFD reporting, and best practices. However, as discussed in recommendation 20, the Board recently approved written procedures for facilities preventative maintenance during an August 2026 Board meeting to help ensure staff consistently use the designated preventative maintenance checklists. We will assess the District's efforts to fully implement this recommendation, including its new procedures, at the 24-month followup to ensure the District trains its staff on its updated procedures.

Finding 6: District's excessive access to sensitive computerized data and other IT deficiencies increased the risk of unauthorized access to sensitive information, data loss, errors, and fraud

22. The District should limit users' access in the accounting system to only those functions needed to perform their job duties.

- Status: **Implementation in process.**

Although the District has reduced the number of accounting system users with excessive access, our April 2026 review of the District's 16 active accounting system users found that 10 users continued to have more access than necessary to complete their job duties. These users could initiate and complete payroll and/or purchasing transactions without another employee's involvement. Although this is an improvement from the 11 accounting system users we identified during the audit with excess accounting system access, continuing to allow excessive system access increases the District's risk of data loss, unauthorized access to sensitive information, and fraud. We will assess the District's efforts to implement this recommendation at the 24-month followup.

23. The District should review and reduce the number of users with administrator-level access to its critical systems to only those individuals with a business need for administrator-level access.

- Status: **Not implemented.**

The District had not removed unnecessary administrator-level user accounts from its accounting system and network as of May 2026, including some accounts that we brought to the District's attention during our October 2025 performance audit. Specifically, we reviewed accounting system and network user accounts in April and May 2026 and identified 7 accounting system users and 3 network users the District had assigned unnecessary administrator-level access. During the performance audit, we brought the 3 network users with unnecessary administrator-level access to District officials' attention, but District officials have not taken action to address them since that time. By continuing to allow users to have unnecessary administrator-level access, the District increased its risks for fraud, unauthorized access to sensitive information, and data loss. In August 2026, District officials reported that they had removed excessive administrator-level access for all 7 users. We will assess the District's efforts to implement this recommendation at the 24-month followup.

24. The District should immediately disable or remove all network and critical system accounts associated with terminated employees and/or individuals no longer working for vendors.

- Status: **Not implemented.**

The District had not removed accounts associated with terminated employees from its accounting system and network as of May 2026. Specifically, we identified 6 user accounts that were associated with terminated employees whom the District had not employed for up to 4 years prior to our review. These accounts included 1 accounting system user account and 5 network accounts—3 of which had administrator-level access. We also found evidence that 2 of these network administrator accounts had been recently accessed, despite being associated with users who had not worked for the District for between 3 and 4 years. However, District officials indicated that the District's IT director utilized these accounts in the course of his duties. By continuing to not limit access to its systems and regularly review and remove user accounts for terminated employees, the District increases its risk of unauthorized access to sensitive information and data loss. District officials reported that they have disabled all identified accounts associated with terminated employees as of August 2026. We will assess the District's efforts to implement this recommendation at the 24-month followup.

25. The District should develop and implement written procedures to ensure that network and critical system accounts are promptly removed when no longer needed to reduce the risk of unauthorized access.

- Status: **Implementation in process.**

  Since the audit, the District has developed written procedures for promptly removing terminated employees' access to its IT systems. However, as discussed in recommendation 24, it has not yet implemented these procedures and does not consistently follow them. We will assess the District's efforts to implement this recommendation at the 24-month followup.

26. The District should develop and implement a formal process to regularly perform, at least annually, detailed reviews of administrator and user accounts and assess their access levels to ensure that access levels are appropriate, and access was promptly disabled when it was no longer needed.

- Status: **Implementation in process.**

  Although the District has developed written procedures for annually reviewing IT system user accounts and access levels, it has not yet implemented these procedures. As discussed in recommendations 22 through 24, the District continues to have active user accounts with excessive access to its IT systems as well as user accounts that are unnecessary and should be removed. We will assess the District's efforts to implement this recommendation at the 24-month followup.

27. The District should implement and enforce strong authentication controls that align with USFR requirements and credible industry standards to decrease the risk of unauthorized persons gaining access to sensitive District information and disrupting operations.

- Status: **Not implemented.**

  Our review of the District's password requirements and practices in May 2026 found that the District's password policies do not meet USFR requirements and do not align with credible industry standards, such as those developed by the National Institute of Standards and Technology. The District's password policy at the time of our followup review is the same deficient policy in effect at the time of our October 2025 performance audit.

  At the time we conducted our followup work, District officials reported that the District was in the process of updating its password policy and adding additional user authentication requirements to the District's IT systems, which they plan to begin using in the 2026-2027 school year. Until the District implements authentication controls that meet USFR requirements and credible industry standards, it continues to be at an increased risk of unauthorized access to its critical systems, sensitive information, and data loss. After we completed our followup work, the Board approved authentication procedures during an August 2026 Board meeting. We will assess the District's efforts to implement this recommendation, including its new procedures, at the 24-month followup.

28. The District should develop and implement a formal process to review the District's authentication controls against credible industry standards at least annually.

- Status: **Not implemented.**

At the time we conducted our followup work, the District had not developed nor implemented a formal review process for authentication controls. After we completed our followup work, the Board approved procedures for reviewing the District's authentication controls against credible industry standards during an August 2026 Board meeting. We will assess the District's efforts to implement this recommendation, including its new procedures, at the 24-month followup.

29. The District should develop and implement policies and procedures to conduct mandatory cybersecurity awareness training that meets USFR and credible industry standards for all employees upon hire and at least annually thereafter, and document the training provided.

- Status: **Implemented at 6 months.**

The District developed written policies that require all employees to complete cybersecurity awareness training upon hire and annually thereafter. Our April 2026 review of the District's training documentation found the District had followed its updated policy.

30. The District should develop and implement a Board-approved IT contingency plan that meets USFR requirements and credible industry standards; perform documented tests against the plan, at least annually, to identify and remedy any deficiencies; and update the plan based on the results of these tests.

- Status: **Not implemented.**

Although the District obtained Board approval of its IT contingency plan in October 2025, we found that the Board-approved plan had not been updated since our October 2025 performance audit, and it continued to lack critical components required by the USFR and recommended by credible industry standards. Additionally, although District officials reported that they performed some testing of the District's contingency plan, they have not completed the testing nor documented the test results. Without a comprehensive and regularly tested IT contingency plan aligned with the USFR and credible industry standards, the District is at an increased risk of data loss and/or prolonged disruptions to its operations in the event of a system outage. The Board approved an updated IT contingency plan during an August 2026 Board meeting. We will assess the District's efforts to implement this recommendation at the 24-month followup.

Recommendations to the Board

Finding 1: District held Governing Board retreats outside of District boundaries, limiting public access and wasting over $17,000 of public monies on unnecessary travel

1. In consultation with legal counsel as needed, the Board should determine whether any actions taken at out-of-town Board meetings were contrary to open meeting laws and if so, take appropriate corrective measures to validate those actions.

- Status: **Implemented at 6 months.**

Our October 2025 performance audit found that, in February 2023 and January 2024, the District held 2 out-of-town work-study sessions at hotels located in Flagstaff, Arizona. Although the District provided a link on its website for virtual access to these out-of-town work-study sessions, we reported that, according to data from the U.S. Census Bureau, nearly half of all households in the zip code associated with the District office location did not have an internet subscription, likely inhibiting their ability to attend virtual meetings. As a result, we determined that the District may not have provided sufficient public access to these meetings, as required by the State's open meeting laws.

In consultation with legal counsel, the District evaluated both work-study sessions and determined that it may have violated open meeting laws by approving consent agenda items during the January 2024 work-study session. The Board subsequently took corrective action by attempting to ratify these consent agenda items during an April 2026 Board meeting. Additionally, as further discussed in Board recommendation 2, the District reported its potential open meeting law violation to the Arizona Attorney General's Office.

2. If it determines it took any actions contrary to open meeting laws, the Board should report all such actions to the Arizona Attorney General's Office.

- Status: **Implemented at 6 months.**

As discussed in Board recommendation 1, in April 2026, the Board, in coordination with its legal counsel, reported to the Arizona Attorney General's Office that it had identified a potential open meeting law violation that occurred during the January 2024 work-study session. In July 2026, the Arizona Attorney General's Office notified the District that it had reviewed the open meeting law complaint and determined that no open meeting law violation had occurred because the District had provided a virtual meeting attendance option to the public. Accordingly, the Attorney General's Office indicated that no further action was required by the District.