



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

WILLIAM THOMSON  
DEPUTY AUDITOR GENERAL

April 11, 2007

The Honorable Robert Blendu, Chair  
Joint Legislative Audit Committee

The Honorable John Nelson, Vice Chair  
Joint Legislative Audit Committee

Dear Senator Blendu and Representative Nelson:

Our Office has recently completed a 24-month followup of the Glendale Union High School District's implementation status for the 14 audit recommendations (including sub-parts of the recommendations) presented in the performance audit report released in December 2004. As the attached grid indicates:

- 9 recommendations have been implemented;
- 3 recommendations are in the process of being implemented; and
- 2 recommendations have not been implemented.

Unless otherwise directed by the Joint Legislative Audit Committee, this report concludes our follow-up work on the District's efforts to implement the recommendations resulting from the December 2004 performance audit.

Sincerely,

Debbie Davenport  
Auditor General

Enclosure

cc: Mr. Warren K. Jacobson, Superintendent  
Governing Board  
Glendale Union High School District

**GLENDALE UNION HIGH SCHOOL DISTRICT**  
**24-Month Follow-Up Report to**  
**Performance Audit Report issued December 2004**

**CHAPTER 1: Administration**

<b>Recommendation</b>	<b>Status of Implementing Recommendation</b>	<b>Explanation for Recommendations That Have Not Been Implemented</b>
1. The District should evaluate whether it could modify its school administration staffing levels to produce cost savings.	<b>Not Implemented</b>	The District is willing to accept the costs associated with its higher administrative staffing levels. The District believes that the current levels are appropriate to meet its academic, extracurricular, and administrative needs.
2. The District should evaluate the cost of providing certain administrators with expense allowances and paying current employees for accumulated leave, and determine whether such benefits should be less generous or discontinued.	<b>Implemented at 18 months</b>	
3. The District should evaluate more cost-effective alternatives for keeping its community informed.	<b>Implemented at 18 months</b>	

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**CHAPTER 2: Food Service**

<b>Recommendation</b>	<b>Status of Implementing Recommendation</b>	<b>Explanation for Recommendations That Have Not Been Implemented</b>
1. The District should continue to monitor salary and benefit costs with the goal of limiting these expenditures to no more than 50 percent of the food service revenues.	<b>Implemented at 6 months</b>	
2. In its ongoing analysis, the District should include all related costs when determining whether the food service program is self-supporting and meal prices are appropriate.	<b>Implemented at 6 months</b>	
3. The District should work to ensure its program is self-sufficient by considering limiting the variety and type of food choices and the negative effects of policies such as discounted meal prices, and if necessary, raising meal prices.	<b>Implemented at 18 months</b>	

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**CHAPTER 3: Student Transportation**

<b>Recommendation</b>	<b>Status of Implementing Recommendation</b>	<b>Explanation for Recommendations That Have Not Been Implemented</b>
1. The District should evaluate whether special education transportation costs can be reduced. Efforts may include such things as reviewing routes, using fewer or closer alternative programs, and/or reassessing its staffing needs.	<b>Implemented at 24 months</b>	
2. The District should review its regular bus routes for efficiency.	<b>Implementation in Process</b>	The District continues to collect information to enable a review of its regular bus routes, but has not yet evaluated those routes or reviewed its staff productivity.
3. The District should monitor daily route, activity trip, and nondrive time and evaluate driver productivity.	<b>Implementation in Process</b>	The District continues to collect information such as drive time, ridership, route mileage, and non-drive time. However, the District has not yet used this information to evaluate its program.
4. The District should improve its bus mileage reporting by ensuring drivers are adequately trained to complete bus mileage logs, all bus logs are turned in, and the monthly mileage summaries are accurate and complete.	<b>Implemented at 18 months</b>	

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**CHAPTER 3: Student Transportation (Concl'd)**

<b>Recommendation</b>	<b>Status of Implementing Recommendation</b>	<b>Explanation for Recommendations That Have Not Been Implemented</b>
<p>5. The District should develop and monitor performance measures, including cost-per-mile, cost-per-rider, and measures focusing on timeliness, bus capacity and driver productivity to enhance its ability to manage the program efficiently.</p>	<p><b>Implementation in Process</b></p>	<p>The District has developed some performance measures and continues to collect information to calculate additional measures. However, the District has not used this information to manage its program.</p>

**CHAPTER 4: Plant Operation and Maintenance**

<b>Recommendation</b>	<b>Status of Implementing Recommendation</b>	<b>Explanation for Recommendations That Have Not Been Implemented</b>
<p>1. The District should evaluate the use of its copiers to determine if it can reduce usage by encouraging staff to send larger print jobs to the print shop and monitoring copier use through access controls or other measures.</p>	<p><b>Implemented at 18 months</b></p>	

**CHAPTER 5: Proposition 301 monies—No recommendations**

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**CHAPTER 6: Classroom Dollars**

<b>Recommendation</b>	<b>Status of Implementing Recommendation</b>	<b>Explanation for Recommendations That Have Not Been Implemented</b>
1. The District should ensure that its transactions are classified in accordance with the Uniform Chart of Accounts for school districts.	<b>Implemented at 18 months</b>	

**CHAPTER 7: Desegregation Monies**

<b>Recommendation</b>	<b>Status of Implementing Recommendation</b>	<b>Explanation for Recommendations That Have Not Been Implemented</b>
1. The District should discontinue paying for the cost of non-LEP at-risk student services from its desegregation monies.	<b>Not implemented</b>	Although previously noted as implemented, during the 24-month followup, auditors reviewed additional documentation and found that the District continues to spend desegregation monies for non-LEP at-risk student services. For example, the District records the salaries of all media center technicians as a desegregation cost. While the District's Office of Civil Rights (OCR) agreement includes services for at-risk students, the OCR did not require the non-LEP services. Further, A.R.S. §15-910(G) does not provide for desegregation monies to be used for dropout prevention or other programs not directed at addressing discrimination.