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AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

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DEPUTY AUDITOR GENERAL

September 20, 2016

The Honorable John Allen, Chair
Joint Legislative Audit Committee

The Honorable Judy Burges, Vice Chair
Joint Legislative Audit Committee

Dear Representative Allen and Senator Burges:

Our Office has recently completed a 6-month followup of the Kirkland Elementary School District's implementation status for the 6 audit recommendations presented in the performance audit report released in February 2016. As the enclosed grid indicates:

- 4 recommendations have been implemented, and
- 2 recommendations are in the process of being implemented.

Our Office will continue to follow up at 6-month intervals with the District on the status of those recommendations that have not yet been fully implemented.

Sincerely,

Vicki Hanson
Director, Division of School Audits

VH:bh
Enclosure

cc: Ms. Michelle Perey, Administrator
Governing Board
Kirkland Elementary School District

KIRKLAND ELEMENTARY SCHOOL DISTRICT

Auditor General Performance Audit Report Issued February 2016 6-Month Follow-Up Report

Recommendation	Status/Additional Explanation
FINDING 1: Accounting and computer controls need strengthening	
1. The District should ensure that it requires an independent review and approval for all of its purchases prior to the purchases being made.	Implemented at 6 months
2. The District should implement and enforce stronger password requirements for its computer network and student information system related to password length and complexity.	Implemented at 6 months
3. The District should limit physical access to its computer server room so that only appropriate personnel have access. In addition, the District should ensure that its computer server is stored in a room that is properly cooled and ensure that a fire extinguisher is available nearby.	Implemented at 6 months
FINDING 2: Transportation program oversight needs strengthening	
1. The District should implement procedures to ensure that bus driver certification requirements are met and documented in accordance with the State's <i>Minimum Standards</i> .	Implemented at 6 months
2. The District should develop a formal preventative maintenance policy that meets the State's <i>Minimum Standards</i> and includes the maximum number of miles and the maximum amount of time a bus can travel before it receives preventative maintenance services. Additionally, the District should ensure that it conducts bus preventative maintenance in a systematic and timely manner and documents it in accordance with its formal policy.	Implementation in process The District is in the process of implementing a formal preventative maintenance policy that meets the State's <i>Minimum Standards</i> . Auditors will review this recommendation again at the 12-month followup.
3. The District should accurately calculate and report to the Arizona Department of Education the actual number of riders transported for state funding purposes.	Implementation in process The District is developing a process for counting and reporting actual riders transported. Auditors will review this recommendation again at the 12-month followup after the District has reported its current year number of riders to the Arizona Department of Education for state funding purposes.