

Office of the Superintendent
Winslow Unified School District No. 1

P. O. Box 580
Winslow, Arizona 86047
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Richard L. Heister
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December 8, 2014

Debra Davenport
Auditor General
State of Arizona
2910 N. 44th Street, Suite 410
Phoenix, AZ 85018

RE: Response to Winslow Unified School District #1 Performance Audit

Dear Ms. Davenport,

Winslow Unified School District respectfully submits its response to the Performance Audit for the fiscal year 2011-2012. The Performance Audit lists four findings along with recommendations.

Attached is the District's response to each of the findings in the report. The District concurs with all audit findings and in the intervening 2012-2013, 2013-2014, as well as the present 2014-2015 school years, has begun to implement procedures designed to comply with various findings in the report; the district will continue to implement procedures according to the remaining recommendations suggested in order to maximize all available district resources.

Thank you for the courtesy and professionalism extended to our staff by your audit team. We appreciate the worthwhile interaction throughout the audit process.

Sincerely,
Richard L. Heister
Superintendent
Winslow Unified School District #1

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Winslow Unified School District #1
Performance Audit Responses

Finding #1

Responses

- 1.1 The District concurs with this finding and has taken Governing Board action that has reduced excessive administrative costs for fiscal years 2012-2013, 2013-2014, and 2014-2015.
- 1.2 The District concurs with this finding and has taken action to ensure proper approval for the 7% of purchases found in error during the audit.
- 1.3 The Governing Board will consider purchasing software to enforce password requirements related to password complexity, expiration, and privacy.
- 1.4 The District concurs and has implemented procedures for the past three years designed to limit employee access to only those accounting system functions needed to perform their work.
- 1.5 The District concurs and has removed all generic user accounts from the accounting system.
- 1.6 The District concurs and has implemented a formal process to ensure that all resigned or terminated employees have their IT systems and network access removed.
- 1.7 The District concurs and has implemented a disaster recovery plan for all IT systems and tests the plan periodically.
- 1.8 The District concurs and is taking steps to ensure that expenditures are classified in accordance with the Uniform Chart of Accounts.

Finding #2

Responses

- 2.1 The District concurs with this recommendation and will reevaluate the use of space at its one high school campus to identify underutilized space and possible cost savings.
- 2.2 The District concurs with this recommendation and will continue to annually reevaluate grade configurations at each of its three elementary schools, and its one junior high school, in order to reduce plant operation costs at those campuses.

Winslow Unified School District #1
Performance Audit Responses
(continued)

Finding #3

Responses

- 3.1 The District concurs with this finding and during the 2012-2013 school year implemented procedures that included a thorough review of all food service vendor invoices.
- 3.2 The District concurs with this recommendation and will consult legal counsel regarding the food service contractor's operation of a catering program.
- 3.3 The District concurs with this finding and has rebid its food service contract under the guidance of the Arizona Department of Education's Health and Nutrition Services Department during the Spring of 2014.

Finding #4

Responses

- 4.1 The District concurs with this finding and has taken steps to strengthen its controls and oversight of all fuel card purchases including reconciling all fuel receipt billing statements, investigating any unusual fuel purchases, and having the contracted fuel vendor assist the district in collecting fuel purchase information at the time of the purchase.
- 4.2 The District concurs with this finding and will implement oversight procedures to ensure that bus preventative maintenance is conducted in a systematic and timely manner in accordance with Arizona state standards.
- 4.3 The District concurs with this recommendation and will take all necessary steps to ensure that the number of student riders is accurately reported to the state of Arizona for all future reporting cycles.