



Florence Unified School District No. 1

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Gary S. Nine, Ed.D., Superintendent
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October 5, 2010

Ms. Debra K. Davenport, CPA
Auditor General, State of Arizona
Office of the Auditor General
2910 North 44th Street, Suite 410
Phoenix, AZ 85018

RE: Florence Unified School District No. 1 Response Report:
Performance Audit for Fiscal Year 2008-2009

Dear Ms. Davenport:

This letter is submitted for review and consideration, by the Office of the Auditor General, on measures taken by the Florence Unified School District No. 1 to comply with the findings noted in your Performance Audit for fiscal year 2008-2009.

The following pages delineate the responses on behalf of the District to each individual finding. Each response indicates whether the District agrees or does not agree with the finding and if the District will implement, will implement with modification or will not implement the recommendations provided in this report.

We would like to thank your staff for their professionalism and assistance throughout the audit.

If you have any additional questions, please feel free to call me at (520) 866-3502.

Sincerely,

Dr. Gary Nine, Superintendent
Florence Unified School District No. 1

Enclosure

Board of Education/Trustees

Rose Marie M. Monks, President
Teri Kuebler, Trustee

Bob Ingulli, Trustee

Jim Thomas, Vice-President
Bob Dailey, Trustee

FLORENCE UNIFIED SCHOOL DISTRICT NO. 1
Performance Audit Responses

Finding No. 1

1.1 Pay for classified employees not adequately documented.

District Response: The District agrees with this finding and Personnel Action Requests or Letters of Appointment for each employee have been prepared and retained in employee personnel files to document employment terms.

1.2 Employees paid incorrect amounts because of poor timesheet reviews.

District Response: The District agrees with the finding and procedures have been implemented to ensure time sheets are reviewed by supervisors for accuracy. In addition, the payroll department will randomly verify the calculation of timesheets on a bi-weekly basis.

Finding No. 2

2.1 District spent Classroom Site Fund monies incorrectly.

District Response: The District agrees with this finding and expenditures have been reclassified to correct funding source and function codes. The District will ensure Classroom Site Funds are being used only for the portion of salaries that are actually spent providing teacher development.

2.2 District reimbursement of Classroom Site Fund.

District Response: The District will discuss and work with the Arizona Department of Education to make the necessary corresponding adjustments to its expenditure budget.

Other Findings

1. District incorrectly reported number of riders for state transportation funding

District Response: The District agrees with this finding and procedures have been implemented to track and report the actual number of students transported.

2. District should strengthen its controls over access to IT resources and data.

District Response: The District agrees with the finding and procedures have been implemented to ensure staff has access only to the information required for them to perform their job duties. Additionally, access to the data center has been secured and limited to authorized IT Department personnel.

3. District did not accurately report its costs.

District Response: The District agrees with this finding and expenditures have been reclassified to correction function codes. The District will strive to ensure future transactions are coded in accordance to the Uniform Chart of Accounts.

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