



DOUGLAS UNIFIED SCHOOL DISTRICT # 27

Administrative Offices ~ 1132 12th Street

Douglas, Arizona 85607

(520) 364-2447 ~ Fax: (520) 224-2470

Ana Samaniego
Superintendent

Cesar Soto
Chief Financial & Operations Officer

Fernando Nuñez
Assistant Superintendent

December 10, 2019

Ms. Lindsey Perry
Auditor General Office
Division of School Audits
2910 N. 44th Street
Phoenix, AZ 85018

Dear Ms. Perry,

The Douglas Unified School District has received and reviewed the Performance Audit Report conducted for Fiscal Year 2018. We agree with all of the findings and all of the recommendations as set forth in the report. DUSD will implement all of the recommendations provided by your office.

The information provided has given us an opportunity to make improvements towards continued efficiency, transparency and compliance.

DUSD would like to thank the Auditor General's staff for their professionalism, patience and advice throughout the process.

Attached is the District's response to each finding and recommendation.

Sincerely,

Ana C. Samaniego
Superintendent

Cc: Cesar B. Soto, CFOO

Working together, raising standards, and developing leaders.

Douglas Unified School District #27 does not discriminate against any individual on the basis of race, color, religion, sex, age, disability or national origin in its educational and employment practices or programs.

El Distrito Escolar #27 de Douglas no discriminara a ninguna persona por motivos de raza, color, religión, sexo, edad, discapacidad u origen nacional en sus centros de enseñanza y las prácticas de empleo o programas.

Finding 1: District lacked adequate computer controls, which increased risk of unauthorized access to sensitive information, errors, fraud, and data loss

District Response: The District agrees with the finding.
DUSD will implement stronger computer controls to rectify this.

Recommendation 1: The District should implement and enforce stronger network and system password requirements to decrease the risk of unauthorized persons gaining access to sensitive District information.

District Response: The District agrees with the recommendation and will implement the recommendation.

DUSD will be putting in place a procedure where stronger password requirements will be in place.

Recommendation 2: The District should limit users' access in the accounting system to only those functions needed to perform their job duties.

District Response: The District agrees with the recommendation and will implement the recommendation.

DUSD will ensure that the employees' access to the accounting system is limited to only those functions necessary to perform their duties.

Recommendation 3: The District should implement procedures to ensure that terminated employees have their computer network and systems access promptly removed to reduce the risk of unauthorized access.

District Response: The District agrees with the recommendation and will implement the recommendation.

DUSD will create a process to notify IT department when employees leave the District so they can be removed from the system.

Recommendation 4: The District should review and reduce the number of users with administrator-level access to its computer network and systems to reduce the risk of unauthorized access, errors, and fraud.

District Response: The District agrees with the recommendation and will implement the recommendation.

DUSD will ensure that only the necessary employees have administrator-level access to the computer network and systems.

Recommendation 5: The District should update its IT contingency plan to include all necessary components, including critical system identification, procedures for continued operations during extended interruptions, and detailed procedures for system recovery.

District Response: The District agrees with the recommendation and will implement the recommendation.

DUSD along with the IT Director is in the process of updating the contingency plan making sure to include all components.

Finding 2: District did not sufficiently ensure school bus passengers' safety and welfare

District Response: The District agrees with the finding.
DUSD will make sure that all safety and welfare procedures are followed at all times.

Recommendation 6: The District should establish and implement a policy that states what school bus preventative maintenance work will be completed at what mileage and time frame and document the preventative maintenance and repairs in a systematic and timely manner in accordance with the policy and the State's Minimum Standards.

District Response: The District agrees with the recommendation and will implement the recommendation.
DUSD will create, along with the Transportation Supervisor, a policy that determines the preventive maintenance needed to be done and that is in accordance with State's minimum standards.