

## Mingus Union High School District

**District did not ensure all monies that should have been collected through its bookstore were collected and deposited; did not adequately protect its sensitive computerized data; and produced more meals than it served, resulting in an estimated \$32,400 of wasteful spending**

### Audit purpose

To assess the District's spending on administration, plant operations and maintenance, food service, and transportation and its compliance with certain State requirements.

### Key findings

- District had an increased risk of errors and fraud because it did not document and approve student fee waivers or conduct thorough reviews of bookstore purchases and fee payments, thereby not ensuring all monies were collected and deposited.
- District did not adequately protect its sensitive computerized data, which increased the risk of unauthorized access to sensitive information, errors, fraud, and data loss.
- District produced more meals than it served, costing it an estimated \$32,400 in fiscal year 2019.

### Key recommendations

The District should:

- Ensure that all monies that should be collected through its bookstore are collected and deposited by implementing fee waiver policies in accordance with statutory criteria and requiring a second employee to review daily purchase and fee payment reports and reconcile deposits to these reports.
- Protect sensitive computerized data by following industry standards regarding passwords, limiting users' system access, and reviewing its contingency plan to ensure it is complete.
- Reduce meal overproduction by regularly reviewing records and making menu changes accordingly, basing meal production on daily lunch order counts, and researching practices from other high schools that would help increase meal participation and reduce meal overproduction.