

Valentine Elementary School District

District did not comply with important requirements and standards, putting public monies and sensitive information at increased risk of errors and fraud and potentially risking student safety

Audit purpose

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

Key findings

- District did not document evidence that it properly separated purchasing responsibilities, increasing its risk of errors or fraud occurring.
- District employees made purchases without evidence of prior approval and paid for some purchases without documenting that the District had received them.
- Terminated employees had access to the District's student information system, increasing risk that unauthorized individuals could access this sensitive data.
- District allowed users too much access to its accounting system, increasing risk of errors and fraud.
- District could not demonstrate that its bus drivers met all certification requirements, potentially risking student safety and increasing liability.
- District did not perform systematic preventative maintenance on its buses, potentially risking student safety and reducing buses' useful life.

Key recommendations

The District should:

- Improve controls over its purchasing process by implementing additional procedures, including requiring an independent review and approval before purchases are made and documenting that purchases were received before paying for them.
- Improve controls over access to student information by developing and implementing procedures to remove terminated employees in a timely manner.
- Review all accounting system users' access levels and limit access to only those functions needed to perform job duties.
- Develop and implement a procedure to track and document that its bus drivers meet all certification requirements.
- Develop and implement procedures to track school buses' mileage and to perform and document maintenance in accordance with service schedules.