

Valentine Elementary School District No. 22

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December 1, 2021

Lindsey Perry

Arizona Auditor General

2910 N. 44th Street, Suite 410

Phoenix, AZ 85018

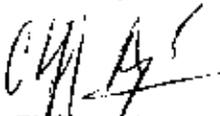
Ms. Perry:

Valentine Elementary School District has received and reviewed the Performance Audit report of fiscal year 2018. We agree with and appreciate the opportunity to learn from the findings and have already begun implementing the recommendations contained therein.

We would like to thank your audit team for their patience, professionalism, and courtesy throughout the audit process and look forward to collaborating with them during the follow-up period.

If you have any questions, please feel free to contact me or my Office Manager, Ms. Paula Blount, at the school, 928-769-2310.

Sincerely,



Cliff Angle
Superintendent

Finding 1: District did not comply with important requirements and standards, putting public monies and sensitive information at an increased risk of errors and fraud

District Response: The District agrees with the finding.

Recommendation 1: The District should improve controls over its purchasing process by implementing additional procedures, including requiring:

Recommendation 1a: An independent review of all purchase requisitions and purchase orders to ensure all have been signed by the individual requesting the purchase and by a second individual responsible for reviewing and approving the purchase before the purchase is made to demonstrate proper separation of responsibilities and prior approval.

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

Recommendation 1b: Staff review and document approval of each invoice before paying a vendor, ensuring that the purchase has been received and billings are accurate.

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

Recommendation 2: The District should ensure staff responsible for classifying expenditures review the Uniform Chart of Accounts for school districts at least annually and any time there are revisions and updates made to it, and implement its guidance to accurately account for and report the District's spending.

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

Recommendation 3: The District should improve controls over access to its SIS by:

Recommendation 3a: Immediately removing the 6 SIS user accounts linked to terminated employees.

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

Recommendation 3b: Developing and implementing procedures that include informing its SIS vendor in a timely manner when employees have separated from the District and verifying that the vendor has removed the terminated employees' access to reduce the risk of unauthorized access to sensitive information.

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

Recommendation 3c: Periodically reviewing the user accounts in its SIS to determine whether all users have appropriate access levels based on their job responsibilities and, if they do not, having its vendor limit employees' access only to what the District determines is necessary to complete their job responsibilities.

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

Recommendation 3d: Determining whether the number of vendor employees who have administrator-level access to its SIS is necessary and within the level of risk it is willing to accept and, if it is not, having its vendor reduce the number of employees with that access to its SIS or choosing another SIS vendor to reduce the risk of too many users with access to its sensitive student information.

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

Recommendation 4: The District should review all accounting system users' access levels and work with the County to limit accounting system users' access to only those functions needed to perform their job duties.

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

Finding 2: District could not demonstrate that bus drivers met all certification requirements and did not perform systematic school bus maintenance, putting student safety at risk and increasing its risk of liability

District Response: The District agrees with the finding.

Recommendation 5: The District should develop and implement a procedure to track and document that its bus drivers meet all certification requirements in accordance with the State's Minimum Standards.

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

Recommendation 6: The District should develop and implement procedures to track its school buses' mileage and to perform and document maintenance performance in accordance with its preventative maintenance service schedules.

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