



CASA GRANDE UNION HIGH SCHOOL DISTRICT

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SUPERINTENDENT

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TO: Auditor General
FROM: Nancy M. Pifer, Superintendent
DATE: November 13, 2009
RE: Performance Audit for Casa Grande UHSD # 82

This district recognizes and values the input of auditors with regard to the efficiency of how the district is run in the areas of administration, student transportation, plant operation and maintenance, Prop 301 monies, classroom dollars, and English language learner programs.

While we maintain that unique differences of this district does not permit a fair comparison to any other district, the variations and comparisons from one district to the next does present a viable tool for discussion about what those differences are and how they impact the expenditure of budget. Our Board values their ability to make decisions which benefit our local students and community. Our Board values student achievement and student safety as a top priority when making decisions for how and where dollars are spent.

Where auditors pointed out non-compliance with the law, we readily corrected those areas. Where auditors found errors in coding, we changed codes. Where auditors found inappropriate practices, we changed them. Where we sometimes differed with the philosophy about where and how we spent our dollars, we presented legitimate reason for why and how those decisions were made. It is our aim to be good stewards of tax dollars by using our resources to directly benefit students.

We welcome the auditor team back in 6 months to note our substantial progress towards full compliance with the Performance Audit recommendations as well as the future opportunity to meet and speak personally with the Legislative Education Committee.

Casa Grande Union High School District #82
Performance Audit Responses
November 12, 2009

Chapter 1: Administration

1. The District should review its administrative positions and the related duties and salaries to determine how administrative costs can be reduced.
Agreed. Current review is completed but consideration is an on-going effort.
2. The District should review its administrative purchased services to determine how these costs can be reduced.
Agreed. Current review is completed but consideration is an on-going effort.
3. The District should discontinue paying for meals for employees who are not on travel status and for nonemployees.
Agreed. We are in now in compliance.
4. The District should enforce its credit card policies by requiring and maintaining supporting documentation for all expenditures and ensuring credit card purchases do not exceed established limits.
Agreed. Credit card policies are now enforced.
5. The District should improve its cash controls by separating cash-handling and recordkeeping responsibilities.
Agreed and done.
6. The District should implement proper access controls over its accounting system so that individual employees do not have the ability to initiate and complete a transaction without independent review and approval.
Agreed. New cash control procedures are now in place.
7. The District should clearly identify any additional compensation in employee contracts prior to the services being rendered.
Agreed. Protocols and procedures have been implemented for additional employee compensation and addendum contracts.

Chapter 2: Student Transportation

1. The District should review the costs associated with its special programs and services and determine whether they are necessary and being provided in the most cost-efficient manner.
Agreed. Consideration is an on-going effort.
2. The District should review its need for bus assistants on regular routes to determine if costs can be reduced.
Agreed. Consideration is an on-going effort.
3. The District should review its billings to ensure that it is being charged according to the agreed upon terms and in the most cost-efficient manner.
Agreed. Review of billings by vendor and District is occurring.
4. To aid in evaluating the costs and efficiency of its transportation program, the District should establish and monitor performance measures such as cost per mile, cost per rider, and bus capacity usage.
Agreed. Additional performance measures for costs and efficiency of transportation is occurring.
5. The District should periodically review both driver and bus files to ensure all requirements are met and documented in accordance with *DPS Minimum Standards*.
Agreed. Periodic review of files is occurring.

Chapter 3: Plant Operation and Maintenance

As the District opens its new school, it should review the staffing levels and monitor the costs to determine whether they are appropriate and where savings can be achieved.

Agreed. Review completed for the 2009-10 school year.

Chapter 4: Proposition 301 Monies

1. The District's Proposition 301 Plan should specify the amount or a range of amounts of performance pay each eligible employee can earn if performance criteria are met.
Agreed. It will be looked at for the 2010-11 SY.
2. The District should ensure that it pays eligible employees' base performance and menu options pay in accordance with its Governing Board approved plan.
Agreed.

3. The District should seek legal counsel to determine whether overpayments made to employees should be recovered.
Disagree. We do not believe that would be cost effective for the small amount of dollars involved. Better oversight in the future will keep us from repeating the error.
4. To promote improved performance, the District should establish meaningful performance goals for activities or achievements that the District does not already require.
Agreed. It will be looked at for the 2010-11 SY.

Chapter 5: Classroom Dollars

1. The District should classify all transactions in accordance with the Uniform Chart of Accounts for school districts.
Agreed.
2. The District should review its non-instructional spending, especially its administration plant operations and transportation spending to determine if savings can be achieved and some of these monies can be redirected to the classroom.
Agreed. We have in the past and will in the future continually review for redirection of cost savings to students.

Chapter 6: English Language Learner Programs, Costs, and Funding

1. The District should ensure that all students with primary home languages other than English are tested, that testing data is accurate, and that all ELL students receive ELD instruction.
Agreed.
2. The District should ensure that its English Language Development instruction is fully aligned with the models adopted by the ELL Task Force in September 2007.
Agreed. Fully implemented for SY 2009-10 as required by law.