



# FOWLER ELEMENTARY SCHOOL DISTRICT NO. 45

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**Francisca Montoya**  
Governing Board  
President

January 14, 2015

**Peggy Eastburn**  
Governing Board  
Clerk

Ms. Debra K. Davenport  
Auditor General  
Division of School Audits  
2910 North 44<sup>th</sup> Street, Suite 410  
Phoenix, AZ 85018

**Ignacio Fernandez**  
Governing Board  
Member

RE: Response to Fowler Elementary School District FY 2012 Performance Audit

**Marvene Lobato**  
Superintendent

Dear Ms. Davenport,

**Cindy Bradley**  
Academic Services

Fowler Elementary School District (FESD) respectfully submits its response to the Performance Audit conducted by the Office of the Auditor General's Division of School Audits for fiscal year 2012 as is required per A.R.S. §41-1279.03. On behalf of our school district, I would like to thank Ms. Ann Orrico, Audit Manager and her audit team for the professionalism and courtesy they demonstrated in every interaction with our school district staff. Our school district agrees with the findings, and will implement the recommendations.

**Karen Watkins**  
Curriculum

**Jim Chesnik**  
Facilities

Finding One states that FESD demonstrated sound management practices and proper controls, resulting in efficient operations. Our school district had similar administrative costs as our peer districts' and employed proper accounting and computer controls. Our plant operations costs were lower due to energy efficiency. A favorable food service contract resulted in efficient food service program. It was also noted that our transportation program was efficient. There were no recommendations to implement with this finding.

**Cheryl Miller**  
Finance

**Vince Medina**  
Head Start

Finding Two states that FESD overstated the number of riders it transported, resulting in \$515,000 of overfunding. Auditors determined that most riders in our district were reported twice. The error commenced in FY 2010 and concluded in FY 2013; which resulted in overfunding from FY 2011-2014. On July 1, 2014, the Arizona Department of Education (ADE) implemented *Policy Number SF-0002, Transportation Guideline*; it provides guidance to school districts for completing the Transportation Route Report which includes how to determine the number of eligible riders. The number of eligible riders is an *unduplicated count*. The Performance Audit recommends that the district should accurately determine and report the number of students transported for student transportation funding purposes. The district has initiated compliance with this recommendation as stated in the Performance Audit Report, "*Beginning in fiscal year 2014, the District began accurately reporting its rider counts to ADE*". The second recommendation states that the District should work with ADE regarding corrections needed to its transportation funding reports to correct funding errors. The district agrees with this recommendation and all funding errors will be corrected by the end of the 2014-2015 school year.

**Nora Ulloa**  
Human Resources

**Lane Blake**  
Research &  
Data Analysis

**Rose Ann Wastjer**  
Special Education

**Mike Fried**  
Technology

In closing, our FESD staff members are available to respond to any questions regarding our response.

**Ralph King**  
Transportation

Respectfully,

Marvene Lobato, Ed.D.  
Superintendent