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AUDITOR GENERAL

**STATE OF ARIZONA**  
OFFICE OF THE  
**AUDITOR GENERAL**

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

December 9, 2010

The Honorable Judy Burges, Chair  
Joint Legislative Audit Committee

The Honorable Thayer Verschoor, Vice Chair  
Joint Legislative Audit Committee

Dear Representative Burges and Senator Verschoor:

Our Office has recently completed a 12-month followup of the Glendale Elementary School District's implementation status for the 10 audit recommendations presented in the performance audit report released in August 2009. As the attached grid indicates, all applicable recommendations have been implemented.

Unless otherwise directed by the Joint Legislative Audit Committee, this report concludes our follow-up work on the District's efforts to implement the recommendations resulting from the August 2009 performance audit.

Sincerely,

Ross Ehrick, CPA  
Director, Division of School Audits

RE:bl  
Enclosure

cc: Mr. Joseph Quintana, Superintendent  
Governing Board  
Glendale Elementary School District

# GLENDALE ELEMENTARY SCHOOL DISTRICT

## Auditor General Performance Audit Report Issued August 2009

### 12-Month Follow-Up Report

Recommendation	Status/Additional Explanation
<b>CHAPTER 1: Administration</b>	
1. The District should evaluate whether it can reduce its number of administrative positions to produce cost savings.	<b>Implemented at 12 months</b> In fiscal year 2010, the District reduced its administrative full-time equivalent (FTE) positions by 14, resulting in an annual cost savings of over \$441,000.
2. The District should discontinue using public monies for purchasing staff meals.	<b>No longer applicable</b> The District requested an Attorney General opinion to clarify whether it could legally provide meals to staff who are not on travel status. According to Attorney General Opinion I10-003, school districts may provide food, beverages, or refreshments to employees as a fringe benefit as long as they include such terms in employee contracts. Therefore, Glendale ESD has chosen to include the provision of food, beverages, and refreshments in employee contracts so that it can continue to provide food for staff attending various meetings, trainings, or recognition events.
<b>CHAPTER 2: Student Transportation</b>	
1. The District should continue identifying ways to further improve the efficiency of its transportation program to produce cost savings.	<b>Implemented at 12 months</b> In fiscal year 2010, the District reduced its total transportation program costs by about \$362,000 in part, by using less expensive "red dye" diesel fuel. The District also reduced its transportation salary and benefit costs by reducing employees' work hours and the number of late afternoon and activity bus runs. In fiscal year 2011, the District implemented school boundary changes which should further reduce its transportation costs by lowering the number of bus routes.
2. The District should discontinue using buses that do not meet all state Minimum Standards to transport students to and from school.	<b>Implemented at 12 months</b>

**Recommendation****Status/Additional Explanation****CHAPTER 3: Plant operation and maintenance**

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| 1. The District should evaluate whether it can reduce its number of plant positions to produce cost savings.  | <b>Implemented at 12 months</b><br>In fiscal year 2010, the District reduced the number of plant FTE by 17 positions, resulting in an annual costs savings of over \$307,000.   |
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| 2. The District should continue identifying ways to further improve the efficiency of its plant operations, including additional ways to lower energy usage, to produce cost savings. | <b>Implemented at 12 months</b><br>In addition to reducing the number of plant FTE, the District further lowered its fiscal year 2010 plant costs by implementing a district-wide energy management system. As a result, the District reduced its energy costs by over \$122,000. |
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**CHAPTER 4: Proposition 301 monies**

No recommendations

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**CHAPTER 5: Classroom dollars**

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| 1. The District should evaluate costs in noninstructional areas, particularly administration, to determine if savings can be achieved and if some of these monies can be redirected to the classroom. | <b>Implemented at 12 months</b><br>As discussed above, the District has made significant changes to its administration, transportation, and plant operations, resulting in a costs savings over \$1.2 million in fiscal year 2010. |
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**CHAPTER 6: English Language Learner programs, costs, and funding**

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| 1. The District should ensure it only places ELL students on Individual Language Learner Plans when it has 20 or fewer ELL students in a three-grade span, as required by the SEI model.  | <b>Implemented at 6 months</b>  |
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| 2. The District should ensure that all Individual Language Learner Plans meet all state requirements, including ensuring that the plans address individual students' needs and specify how each student will receive 4 hours of English Language development. | <b>Implemented at 12 months</b> |
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| 3. The District should separately account for the incremental portion of ELL costs throughout the fiscal year rather than waiting until year-end to make adjustments.   | <b>Implemented at 6 months</b>  |
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