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AUDITOR GENERAL

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

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

September 5, 2017

The Honorable Bob Worsley, Chair  
Joint Legislative Audit Committee

The Honorable Anthony Kern, Vice Chair  
Joint Legislative Audit Committee

Dear Senator Worsley and Representative Kern:

Our Office has recently completed an 18-month followup of the Kirkland Elementary School District's implementation status for the 6 audit recommendations presented in the performance audit report released in February 2016. As the enclosed grid indicates, all of the 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 February 2016 performance audit.

Sincerely,

Vicki Hanson  
Director, Division of School Audits

VH:bh  
Enclosure

cc: Ms. Michelle Perey, Administrator  
Governing Board  
Kirkland Elementary School District

# KIRKLAND ELEMENTARY SCHOOL DISTRICT

## Auditor General Performance Audit Report Issued February 2016 18-Month Follow-Up Report

Recommendation	Status/Additional Explanation
<b>FINDING 1: Accounting and computer controls need strengthening</b>	
1. The District should ensure that it requires an independent review and approval for all of its purchases prior to the purchases being made.	<b>Implemented at 6 months</b>
2. The District should implement and enforce stronger password requirements for its computer network and student information system related to password length and complexity.	<b>Implemented at 6 months</b>
3. The District should limit physical access to its computer server room so that only appropriate personnel have access. In addition, the District should ensure that its computer server is stored in a room that is properly cooled and ensure that a fire extinguisher is available nearby.	<b>Implemented at 6 months</b>
<b>FINDING 2: Transportation program oversight needs strengthening</b>	
1. The District should implement procedures to ensure that bus driver certification requirements are met and documented in accordance with the State's <i>Minimum Standards</i> .	<b>Implemented at 6 months</b>
2. The District should develop a formal preventative maintenance policy that meets the State's <i>Minimum Standards</i> and includes the maximum number of miles and the maximum amount of time a bus can travel before it receives preventative maintenance services. Additionally, the District should ensure that it conducts bus preventative maintenance in a systematic and timely manner and documents it in accordance with its formal policy.	<b>Implemented at 18 months</b>
3. The District should accurately calculate and report to the Arizona Department of Education the actual number of riders transported for state funding purposes.	<b>Implemented at 12 months</b>