

# AUDITOR GENERAL COMMENTS TO AGENCY RESPONSE

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Based on discussions with the District during the audit and at two separate draft report meetings as well as follow-up research, the following auditor comments are provided to address certain district responses to the report recommendations.

## Chapter 1, Administration

As noted in the report, according to data maintained by the Arizona Department of Education, the District has significantly more administrators than comparable districts. Further, the District makes significantly greater use of consultants than other districts to perform administrative functions, such as grant writing, even though some district administrators report having experience writing grants. Other districts with fewer administrators use district staff instead of consultants to perform all grant activities.

- **District's Use of Consultants, Recommendation 4: Recovering \$30,000 Overpayment**—Although the contract with the general administrative consultant does state that the District shall issue a purchase order based on funding allocation, it further specifies “The Sacaton School District will make commission payments to (*consultant*) for the above described services based on a percentage of 7.5% (*sic*) of the total amount of the funds actually received from the funding source.”

## Chapter 2, Food Service

Because the District's food service program operates at a deficit, it is particularly important that the District perform basic management oversight duties, including conducting analyses before making decisions, ensuring proper inventory management, and using performance measures to help it evaluate and manage the program. The report also points out the importance of operating the program in a safe and sanitary environment, which includes ensuring that all food service staff meet the proper health and training requirements.

- **Management of Food Service Program, Recommendation 1: Conducting Cost-Benefit Analyses**—The District did not provide documentation from the manufacturer of its broken kitchen dishwasher to indicate that repair of the equipment was not feasible. In addition, the District did not provide a kitchen equipment replacement schedule or previously indicate that the use of disposable ware was an interim solution.
- **Food Service Safety and Sanitation, Recommendation 1: Ensure Workers Have Health Cards**—Although two of the four health cards referenced in the District's response were dated at approximately the same time that auditors requested copies, the District was unable to provide any health cards during the course of the audit. Further, the rehired employee's card is new and does not apply to the time of the audit. The District should always maintain copies of health cards in its records to demonstrate that its employees meet all health requirements to safely prepare and serve food.