



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

July 13, 2004

The Honorable John Huppenthal, Chair
Joint Legislative Audit Committee

The Honorable Robert Blendu, Vice Chair
Joint Legislative Audit Committee

Dear Representative Huppenthal and Senator Blendu:

My Office has recently completed a 6-month followup of the Sahuarita Unified School District's implementation status for the 6 audit recommendations presented in the performance audit report released in December 2003. As the attached grid indicates, the District has implemented 5 recommendations and has chosen not to implement 1 recommendation.

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 December 2003 performance audit.

Sincerely,

Debbie Davenport
Auditor General

Attachment

cc: Dr. Jay St. John, Superintendent
Governing Board
Sahuarita Unified School District No. 30

SAHUARITA UNIFIED SCHOOL DISTRICT
6-Month Follow-Up Report on
Performance Audit Report issued December 2003

TOPIC: Administration – No Recommendations

TOPIC: Food Service

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. Analyze its costs and revenues to calculate the meal prices needed for the food service program to be self-supporting. If meal prices are increased, negotiate with the vendor to add the revenue increase to the current contract profit guarantee of \$10,000.	Implemented	

TOPIC: Student Transportation

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1a. Pursue actions to recover overpayments made to the vendor.	Implemented	
1b. In addition, review its billings and supporting documents to determine if the District was overbilled for the first 2 years of the contract. As needed, obtain additional documentation from the vendor to determine the validity of these charges.	Not Implemented	Due to incomplete records and legal counsel advice, the District decided it was not cost-beneficial or feasible to review the first 2 years of the contract.

SAHUARITA UNIFIED SCHOOL DISTRICT
6-Month Follow-Up Report on
Performance Audit Report issued December 2003

2. In the future, ensure the method for calculating charges is specifically defined in the contract.	Implemented	
3. Re-evaluate its multi-year contracts each year to determine if the contract is still advantageous. If the available contract terms are not in its best interest, re-bid the contract or use its own employees to perform the services.	Implemented	

TOPIC: Plant Operation and Maintenance

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. Develop a district-wide energy conservation plan, which could include monitoring energy usage at each school site, scheduled replacement of less-efficient equipment, and including energy-wise policies in facilities scheduling.	Implemented	

TOPIC: Proposition 301 Monies – No Recommendations

TOPIC: Classroom Dollars – No Recommendations