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AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

December 21, 2012

The Honorable Carl Seel, Chair
Joint Legislative Audit Committee

The Honorable Rick Murphy, Vice Chair
Joint Legislative Audit Committee

Dear Representative Seel and Senator Murphy:

Our Office has recently completed an 18-month followup of the Thatcher Unified School District's implementation status for the four audit recommendations presented in the performance audit report released in June 2011. As the enclosed grid indicates, all four 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 June 2011 performance audit.

Sincerely,

Ross Ehrick, CPA
Director, Division of School Audits

RE:bl
Enclosure

cc: Mr. Paul Nelson, Superintendent
Governing Board
Thatcher Unified School District

THATCHER UNIFIED SCHOOL DISTRICT

Auditor General Performance Audit Report Issued June 2011 18-Month Follow-Up Report

Recommendation	Status/Additional Explanation
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FINDING 1: District operated efficiently with most costs lower than peer districts'

No recommendations

FINDING 2: Lack of oversight likely contributed to high food costs

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| 1. The District should begin tracking and monitoring its food inventory and meal production to better manage the program. | Implemented at 6 months |
| 2. The District should ensure it follows its first-in, first-out inventory policy to reduce the likelihood of expired and discarded food inventory. | Implemented at 6 months |
| 3. The District should consider methods to better determine the number of meals needed each day, such as having its teachers obtain a morning count of the students planning to obtain a school lunch that day and then match meal production to those counts. | Implemented at 6 months |

OTHER FINDINGS: Lack of disaster recovery plan could result in interrupted operations or loss of data

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| 1. The District should create a formal disaster recovery plan and test it periodically to identify and remedy any deficiencies. | Implemented at 18 months |
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