

excel!

ARIZONA'S MOST EXCELLING SCHOOL DISTRICT

# Audit Services Board Update

June 2, 2009





# 100<sup>th</sup> Day ADM March 24, 2009

- 100<sup>th</sup> Day Reports had not been generated.
- District's ADM reports show 25,393.97 ADM.
- Audit Services calculated the State's ADM number to be 25,374.88 before adjustments.
- State's adjusted ADM is 25,314.94, a 60 students difference.



# 100<sup>th</sup> Day ADM April 6, 2009

- Audit Services had estimated State's ADM at 25,314.94.
- State's ADMS-46 report shows ADM at 25,310.982.
- Appears to be very close to 100% accuracy.
- Audit Services review revealed 61.23 ADM may be recoverable.



# 100<sup>th</sup> Day ADM April 27, 2009

- State's ADMS-46 report shows ADM at 25,348.175.
- District has recovered 37.193 ADM approximately \$180,000.
- Audit Services records show there is still a potential 28.55 ADM to be recovered or \$140,000.



# 100<sup>th</sup> Day ADM May ?, 2009

- New report should show an additional increase in ADM.
- The District is still making changes, and then a final review can be completed.
- The process gets delayed by the State's system being down. For example, all of last week.
- It takes time to determine and fix the various data issues.



# ADM Projections

<b>District's ADM Report</b>	<b>25,394.34</b>	
<b>State's ADMS-46 Report</b>	<b><u>25,348.18</u></b>	
<b>Difference Between Current Reports</b>		<b>46.17</b>
<b>Recoverable ADM</b>	<b><u>28.55</u></b>	
<b>Estimated Final 100th Day ADM</b>	<b><u>25,376.73</u></b>	
<b>State's ADMS75-1 Report (limiting)</b>		<b>62.22</b>



# Construction Activity

- All Bond Construction is complete.
- Two jobs have been audited with no major findings.
- Arcadia is being audited.
- Audit Services will start Saguaro's audit this month.



# Asset Accountability (Fixed Assets)

- Audit Services reviewed the District's Asset Accountability System.
- Asset Accountability Team does a great job of scheduling and conducting the inventories.
- Audit Services noted a few areas for improvement and has made recommendations to the District.



# Areas to be strengthened

- Make Schools and Departments more accountable for their inventories.
- Reducing the inventory cycle to yearly if possible.
- Cleaning up the missing items list.
- Enlist the help of site-based technicians and music teachers to help maintain accuracy of inventories.



# District Actions

- District is developing new training tools to train the sites and raise understanding of importance.
- Scheduled a District-wide inventory to cleanup the missing items list.
- District will schedule inventories every 18 months
- Implementing new processes to maintain Asset Accountability System's accuracy.



# Special Education Review

- Audit Services has reviewed the States SPED 07 report.
- With the help of the Special Education Department, we have identified 26 students that are not included in the State's reports.
- The dropped students represent 17 ADM or \$85,000.
- We are working with the State to fix these omissions.



Questions ?