



OFFICE OF INTERNAL AUDIT

REPORT TO THE PINAL COUNTY BOARD OF SUPERVISORS

PINAL COUNTY SUPERINTENDENT OF SCHOOLS TRANSITION AUDIT

Kate Witek, CIA, CRMA, CLEA
Interim Internal Auditor Officer

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EXECUTIVE SUMMARY

The Pinal County Office of Internal Audit has completed a transition audit of the Pinal County Superintendent of Schools office. The audit was approved by the Pinal County Board of Supervisors (BOS) on June 19, 2013, and included in the FY 2013-2014 Internal Audit Plan.

Transition audits are commonly performed to help ensure accountability over County assets during administration changes. On November 6, 2012, the Pinal County Superintendent of Schools office changed administrations.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). These standards require we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions, based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions, based on our audit objectives. The **overall objective** of this audit was, “To determine whether internal controls in the School Superintendent’s department were appropriate to affect an orderly transition.”

Specific **audit objectives** were to:

- ✓ Determine if the School Superintendent Office has developed appropriate policies and procedures for all office divisions and functions to ensure an orderly transition.
- ✓ Review internal controls for business/accounting processes, including system access and security, and verify controls are adequate to affect an orderly transition
- ✓ Determine if all financial records (including travel records, purchases and P-cards, cash funds, budgets, etc.) were complete and accurate at the date of transition.
- ✓ Review controls related to the reporting and protection of assets and equipment (inventory and disaster recovery) and verify all assets and equipment were safeguarded during the transition
- ✓ Review performance measurements (PCPM) for the Superintendent of Schools office and validate the reporting process

Overall Conclusion

Our overall conclusion is, internal controls in the Superintendent of Schools office were appropriate to maintain an orderly transition. Additionally, we determined internal controls effectively maintain daily operations in the County Superintendent of Schools office with the following exceptions:

A. The Pinal County System Security Form, needed to delete system access for the former County Superintendent of Schools, was not submitted to the Information Technology Department in a timely manner.

B. The Transportation Division in the Mary C. O’Brien Accommodation School District has not developed comprehensive written policies and

standard operating procedures; for example, documenting transportation refusal for potential students

Our recommendations for improvement include:

Recommendation #1 – Internal Audit recommends the CSS Office develop procedures to ensure terminated employee access to County systems is removed in a timely manner.

Recommendation # 2 - Internal Audit recommends the Transportation division of the MCOBD develop detailed written policies and standard operating procedures for all major functions.

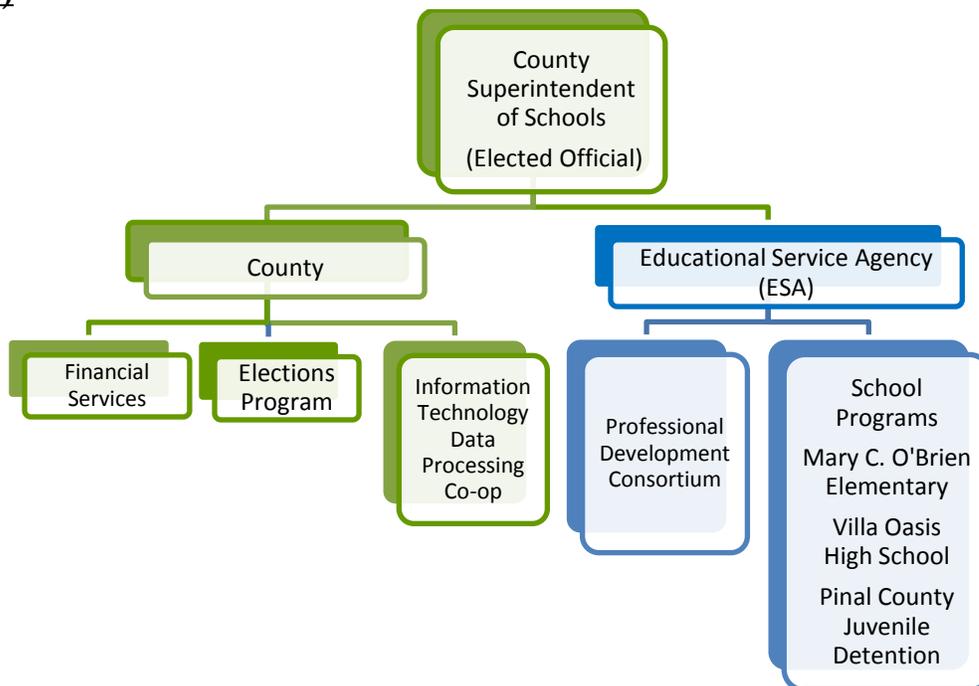
We would like to thank the management and staff of the Pinal County Superintendent of Schools Office, and the Mary C. O'Brien Accommodation School District, for their assistance and cooperation during the course of this audit. The following report provides additional details of our audit observations and recommendations.

AUDIT SCOPE AND METHODOLOGY

Our audit scope was to audit internal controls in the School Superintendent's department and determine if they are appropriate to affect an orderly transition. The following tests and methodologies were used to complete our audit:

- Review and verify all new employee system access and access to sensitive records was properly granted or deleted.
- Reviewed Data Processing Service Systems Security procedures, system back up procedures, and disaster recovery procedures
- Review and analyze all employee travel claims
- Review and verify all P-card purchasing records
- Verify inventory property records
- Review all funds and accounts and analyze disbursements over the past fiscal year.
- Interview employees in the Superintendent of Schools office and discuss the transition processes
- Tour facilities to verify access and general conditions.
- Review prior reports; including reports for component units¹ (Mary C. O'Brien, Villa Oasis, Adult and Juvenile Detention)
- Validate Pinal County Performance Measurement (PCPM) reporting

ORGANIZATIONAL CHART (See Appendix I, page 13 for a detailed list of division duties)



¹ <http://www.gasb.org/st/summary/gstsm39.html>

BACKGROUND – County Superintendent of Schools Office

The Pinal County Superintendent of Schools Office (Office) was established in 1914, by the Constitution of the State of Arizona, Article 11, Section 2 and 9 and, according to Arizona State law² the County School Superintendent (CSS) is elected for a four-year term and must hold a current teaching certificate. Arizona law also states the CSS office is designated as the local education service agency (ESA).

<p>FISCAL SERVICES Staff - Ten (10) County Employees Funding - County General</p>
<p>PROFESSIONAL DEVELOPMENT PROGRAM Staff - Fifteen (15) Consortium (1) County Funding - County General, Grant and District Reimbursement</p>
<p>SCHOOLS PROGRAMS Staff – Sixty-eight (68) District employees Funding- Federal, State, County and Grant</p> <p>MARY C. O'BRIEN ELEMENTARY VILLA OASIS HIGH SCHOOL ADULT DETENTION SCHOOL JUVENILE DETENTION SCHOOL</p>
<p>ELECTIONS PROGRAM Staff- Included in Fiscal Services Funding – County General</p>
<p>INFORMATION TECHNOLOGY (IT) PROGRAM Staff- Five (5) program employees Funding – County General, districts reimbursements, grants, and service fees</p>

The Pinal County ESA mission statement³ is "... (To) meet the needs of an ever-changing and complex society through educational and fiscal management, and support services for local school and communities." The Table to the left provides additional detail about staff and funding sources for the five divisions within the CSS office.

By law,⁴ the Pinal County Board of Supervisors (the Board) approves funding for the CSS and the county-established Mary C. O'Brien School Accommodation School District (MCOBD). The MCOBD was established by the Board in 1948, to provide services for students residing in unorganized areas. Existing law⁵ allows the CSS to "... provide educational services of an accommodation school to any school district in the county." The district currently accepts students who live in the unorganized territory; as well as students by parental and/or district request. There are two schools in MCOBD; the Mary C. O'Brien Elementary School, located in Casa Grande, and the Villa Oasis Interscholastic Center for Education, an alternative high school located in Toltec.

The FY 2013-2014 budget approved by the County Board of Supervisors for the CSS office and the MCOBD is \$3,819,073. Total funding for MCOBD in FY 2013-2014, including federal funds, is \$6,860,349.⁶ There are sixty-seven (67) employees in the MCOBD, eleven (11) county employees in the CSS, and twenty (20) employees in Education Service Agency cooperatives and consortiums.

Pinal County has twenty (20) school districts serving over 51,000⁷ students, including the 207 students in the MCOBD. Appendix II, page 14, in this report shows a map of Pinal County school district boundaries.

In FY2012, average spending per pupil was \$8,403 in public schools, \$8,072 in charter schools, and \$21,541 in the MCOB District. Average per pupil spending in Arizona for FY2012 was \$7,609⁸ and \$10,560 in the United States.

² A.R.S. §15-301

³ <http://www.pinalesa.org/school-superintendent>

⁴ ARS §11- 251

⁵ A.R.S. §15-308

⁶ Arizona Department of Education Aggregate Spending Report

⁷ FY 2011-2012 Annual Report for the Arizona Department of Education

SECTION A – RESULTS OF AUDIT TESTING

Internal Audit performed the following tests for the Pinal County School Superintendent Office to determine whether internal controls in the School Superintendent’s department were appropriate to affect an orderly transition.

AREA	TEST	RESULTS
Arizona Revised State Statutes -Primary duties for the CSS are listed in A.R.S. § Title 15	Reviewed policies and procedures to ensure compliance with A.R.S. Title 15 are included in the Pinal County School Office Procedure Manual ⁹	(No exceptions noted)
Policies and Procedures (Administrative Office)	Review Policies and Procedures Manual	(No exceptions noted) - CSS office has comprehensive policies and procedures to ensure an orderly transition
Transition Employees Information System Add/Delete	Verify System Security Form and Door Access Request Form are properly submitted to Information Technology Department	County Information System additions were performed according to policy; however, access to systems was not removed for the former County School Superintendent until August 16, 2013; eight months after the change in administration. (Finding # 1)
Transition employees Human Resources	Review transition employee Human Resources documents	(No exceptions noted)
Travel and Purchasing Card Add/ Delete	Confirm Travel and Purchasing card Add/Deletes for transition employees. Internal Audit did not review credit card purchases for cooperative/consortiums employees due to a limited audit scope	County employees in the School Superintendent’s office do not use travel or purchasing (p-cards) cards.
Capital Assets	Review Capital Asset Change Reports and confirm insurance coverage	(No exceptions noted)
Budget	Review budget and budget approvals. Some ESA programs (non-county funded) are not included in budgets submitted to the BOS. Internal audit did not review non-county funds due to a limited audit scope.	(No exceptions noted) Confirmed budget was approved by the Board of Supervisors.
CSS Funds: 1. County School Reserve 2. County appropriation 3. County School Fund 4. Data processing Coop 5. State equalization funds 6. State Small School	(1) Review all funds and fund balances. Internal Audit reviewed funding in three major funds (County School, Administration and Special Reserve). (2) Randomly select expenditures and review vouchers for compliance with county policies.	(No exceptions noted) Additional testing would be needed to confirm compliance for coop-consortium accounts/funding.

⁸ http://www.azauditor.gov/Reports/School_Districts/Statewide/2013_March/AZ_School_District_Spending_FY2012_Highlights.pdf

⁹ http://pinalesa.chclients.com/file_uploads/FiscalServices2013ProceduresManual.pdf

SECTION A - RESULTS OF AUDIT TESTING (CONTINUED)

AREA	TEST	RESULTS
(AFR) Annual Financial Report	Review the AFR for FY 2012. In accordance with A.R.S. § 15-302 the CSS is required to complete and submit an Annual Financial Report (AFR) to the State Superintendent of Public Instruction by October 15 th . Reconciled available funds and expenditures related to (I) the administration of the county school office, (II) the County School Fund, and (III) the Special County School Reserve Fund.	(No exceptions noted) Total Available Revenue from the three funds (for Administration, MCOB District and the Professional Development Consortium) was \$7,909,156 I. County administration = \$895,801 Indirect Cost = \$462,901 II. County School fund = \$975,373 III. Special County School Reserve fund = \$5,575,081
Accommodation School statutes	Review Accommodation school statutes and determine compliance requirements for CSS and the County Board of Supervisors (BOS) ARS § 15-101; 15-302; 15-308; 15-796; 15-797; 15-798; 15-1001	Confirmed the “Governing Board” for the MCOB Accommodation District is the County Superintendent of Schools (per A.R.S. §15-101) and sets policies; for example, transportation guidelines. The BOS operates District through CSS (15-101) and approves CSS and District budget (15-308)
Uniform Accounting Manual for Arizona County Superintendents of Schools (UAMACSS)	Review UAMACSS, issued by the Arizona Auditor General, to determine compliance requirements.	The UAMACSS provides checklists to verify annual Uniform System Financial Records (USFR) compliance with statutes. (See report review results below)
Prior Audits	Review prior audit reports submitted to the Arizona Auditor General’s Office; per statute and UAMACSS.	Audit reports reviewed: (1) Auditor General Federal Land payments (2) Report Uniform System of Financial Records (USFR) - MCOB Accommodation School District (3) Accommodation School Spending Report (See results below)
(1) Auditor General Federal Land Payments Report	Review Forest Reserve Land payment distribution process due to prior audit finding stating Pinal County was not distributing Forest Reserve funds to schools per ARS 11-497. ¹⁰ (All funds were distributed to roads)	(No exceptions noted) Internal Audit confirmed CSS receives approximately \$150,000 annually from FR and verified there is a process in place, per County Board of Supervisors resolution ¹¹ , requiring proper notification and distribution of a portion of FR funds to schools.

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http://www.azauditor.gov/Reports/State_Agencies/StateWideReports/Financial/FederalLandPayments/State_of_AZ_Stmt_of_Fed_Land_Payments_Oct_1_2009_Sept_30_2010.pdf

¹¹ BOS Resolution # 090512-AD0204(a) passed September 2012

SECTION A - RESULTS OF AUDIT TESTING (CONTINUED)

AREA	TEST	RESULTS
(2) Uniform System of Financial Records (USFR) - MCOB Accommodation School District Report	The MCOBD (USFR) for FY2012, performed by an external firm, noted two findings.	The current USFR (FY2012) Compliance Questionnaire, ¹² completed by an external audit firm, noted two findings in: (1) Student attendance reporting (2) Transportation support.
(3) Auditor General Accommodation School District Spending Report	Review Arizona Auditor General's Accommodation School District (ASD) spending reports. Report for MCOB District noted "Spending on plant operations and transportation increased substantially, spending on administration increased and spending on instruction support decreased substantially (from prior year)."	Discussed ASD report with CSS to determine if audit work should include a review of plant operations and transportation costs for the Mary C. O'Brien Accommodation School District. The CSS approved expanding audit work to evaluate plant operation and transportation.. (See Section B, pages 10-12)
Data Processing Consortium & Professional Development Consortium	Review Service Programs. The CSS has set up service programs, in accordance with A.R.S. §15-365, to provide these services to local school districts.	Most Consortium revenue and expenditures (i.e. capital assets, purchases, etc.) are not recorded on County Finance systems. Internal Audit did not review these funds due to the limited scope of our audit (Transition)

SECTION A – FINDINGS AND RECOMMENDATIONS

Finding A – The Pinal County System Security Form, needed to delete system access for the former County Superintendent of Schools (CSS) was not submitted to the Information Technology Department in a timely manner

Recommendation # 1 – Internal Audit recommends the CSS Office develop procedures to ensure terminated employee access to County systems is removed in a timely manner.

B. REVIEW OF THE MARY C. O'BRIEN ACCOMMODATION SCHOOL DISTRICT SPENDING REPORT

The Arizona Auditor General prepares an annual report in response to the Arizona Revised Statutes §41-1279.03 requirement to determine the percentage of every dollar Arizona school districts spend in the classroom. Arizona Accommodation School District (ASD) spending reports also analyze

¹² Completed by Henry & Horne

non-classroom spending, which includes administration, plant operations, food service, transportation, student support, and instruction support.

As previously noted in this report, the Pinal County Board of Supervisors established the Mary C. O'Brien Accommodation School District in 1948. The District currently accepts students who live in an unorganized area; as well as students by parental and/or district request. The District has two schools; (1) the Mary C. O'Brien Elementary School (MCOBE) and (2) the Villa Oasis Interscholastic Center for Education (VOICE), an alternative high-school. The District provides breakfast, lunch and transportation for all students.

According to the FY2012 ASD spending report for the Mary C. O'Brien School District, "Spending (from the prior year) on plant operations and transportation increased substantially, spending on administration increased, and spending on instruction support decreased substantially."

Per the County School Superintendent's request, Internal Audit reviewed transportation information and ASD spending reports for the past five years (see Table below) and found:

- Comments in the FY 2011 to 2012 ASD report for the MCOBD were not quite accurate
- FY2011 to FY2012 Plant Operations spending per student increased 7.52% (\$245)
- FY2011 to FY2012 Transportation spending per student increased by less than 1% (\$20)
- FY2011 to FY2012 instruction support spending per student increased 8.12% (\$87)
- FY2011 to FY2012 Administration spending per student decreased by 3.46% (- \$76)

Year	2008	2009	2010	2011	2012	Change from 2011 to 2012
Number of Students	207	202	206	212	207	- 5
Total Expenditures	\$ 24,784	\$ 27,057	\$ 20,891	\$ 20,704	\$ 21,541	\$ 837
Classroom	\$ 12,487	\$ 12,967	\$ 8,462	\$ 8,988	\$ 9,880	\$ 892
Administration	\$ 2,769	\$ 2,872	\$ 2,559	\$ 2,196	\$ 2,120	\$ (76)
Plant Operations	\$ 3,121	\$ 4,208	\$ 3,328	\$ 3,260	\$ 3,505	\$ 245
Food Service	\$ 722	\$ 792	\$ 763	\$ 727	\$ 772	\$ 45
Transportation	\$ 2,010	\$ 2,245	\$ 2,354	\$ 2,418	\$ 2,438	\$ 20
Student Support	\$ 1,552	\$ 1,552	\$ 1,347	\$ 2,044	\$ 1,668	\$ (376)
Instruction Support	\$ 2,123	\$ 2,421	\$ 2,078	\$ 1,071	\$ 1,158	\$ 87

Internal Audit also analyzed costs compared to other Accommodation districts in Arizona and found MCOBD total student costs were the highest of the seven counties used for comparison. The table on the following page shows FY 2012 ASD spending for the seven Arizona counties used in our comparison.

Operational Area	PER PUPIL SPENDING AZ ACCOMMODATION SCHOOLS DISTRICTS						
	Mary C. O'Brien ASD	Coconino County Regional ASD	Gila Regional ASD	Maricopa County Regional ASD	Pima ASD	Santa Cruz County ASD	Yavapai County ASD
Students attending	207	145	109	420	93	41	63
Total cost per pupil	\$ 21,541	\$ 14,846	\$ 10,501	\$ 8,876	\$ 10,088	\$ 21,049	\$ 13,514
Classroom	\$ 9,880	\$ 6,291	\$ 4,894	\$ 4,541	\$ 6,712	\$ 8,993	\$ 5,098
Administration	\$ 2,120	\$ 1,500	\$ 3,119	\$ 1,785	\$ 2,472	\$ 6,969	\$ 3,439
Plant Operations	\$ 3,505	\$ 1,091	\$ 884	\$ 666	\$ 44	\$ 1,336	\$ 1,216
Food Service	\$ 772	\$ 93	\$ 117	\$ -	\$ -	\$ 14	\$ -
Transportation	\$ 2,438	\$ 4,449	\$ 305	\$ 18	\$ -	\$ 125	\$ 272
Student Support	\$ 1,668	\$ 1,408	\$ 838	\$ 1,269	\$ 267	\$ 1,670	\$ 3,175
Instruction Support	\$ 1,158	\$ 14	\$ 344	\$ 597	\$ 593	\$ 1,942	\$ 314
STUDENT/TEACHER MEASURES							
Attendance Rate	94%	83%	93%	97%	89%	91%	92%
Graduation rate	33%	39%	38%	3%	N/A	N/A	42%
Students per teacher	9.9	13.2	13.0	15.5	13.4	20.5	14.3
Average teacher salary	\$51,176	\$38,721	\$34,400	\$48,002	\$53,313	N/A	\$44,240

The entire Auditor General ASD report can be found at the following link:

http://www.auditorgen.state.az.us/Reports/School_Districts/Statewide/2013_March/AZ_School_District_Spending_FY2012.pdf

Due to the higher comparative plant operation and transportation costs, Internal Audit did discuss student transportation and general operations with the County Superintendent of Schools, the MCOBD Business Manager and the MCOBD Plant Operations Supervisor. We also reviewed available reporting data for transportation costs, and transportation policies and procedures and found:

- The District does not have a comprehensive policy manual for transportation procedures; for example, explaining criteria for student eligibility, or ineligibility, for utilizing district transportation services. By statute (ARS § 15-922) route mileage does not include students more than twenty-miles each way to and from school; however, according to the MCOBD policy manual, "...in the interest of student safety, provisions have been made to **provide bus transportation for all students** to and from school." This includes summer school, field trips, and rerunning a route to transport students involved in after-school activities.
- The district has purchased, and maintains ten (10) buses and recently spent approximately \$850,000 on a bus barn. This likely accounted for most of the increase in Plant Operations expenditures.
- The District employs eight (8) bus drivers and three (3) mechanics.

The table on the following page shows the number of employees in the District by school and job function.

Job Function	MCOB Elementary	VOICE	Total
Principal	1	1	2
Supervisor	1		1
Director of IT	1		1
Director of Special Education	1		1
Psychologist	1		1
Classroom Teacher	8	9	17
Teacher's Aide	7	1	8
Physical Education	.80	.20	1
Classroom Support (Reading/ Science)	2		2
Attendance Officer	1	1	2
Guidance Counselor	1	1	2
Nurse	1		1
Community Service Representative		1	1
Administrative Assistant	1.5	1	2.5
Bookkeeper	1		1
Business Manager	1		1
Clerical/PBX	1		1
Food Service Manager	1		1
Food Service Worker	1	1	2
Cashier	1		1
Custodian	5	1	6
Warehouse and Inventory	1		1
Mechanic Supervisor	1		1
Mechanic	1		1
Bus Driver	7	1	8
Total # of employees	48.30	18.20	66.5

SECTION B – FINDINGS AND RECOMMENDATIONS

Finding B – The Transportation division in the Mary C. O'Brien Accommodation School District (MCOBD) has not developed comprehensive written policies and standard operating procedures; for example, documenting transportation refusal for potential students.

Recommendation # 2 - Internal Audit recommends the Transportation division of the MCOBD develop detailed written policies and standard operating procedures for all major functions.

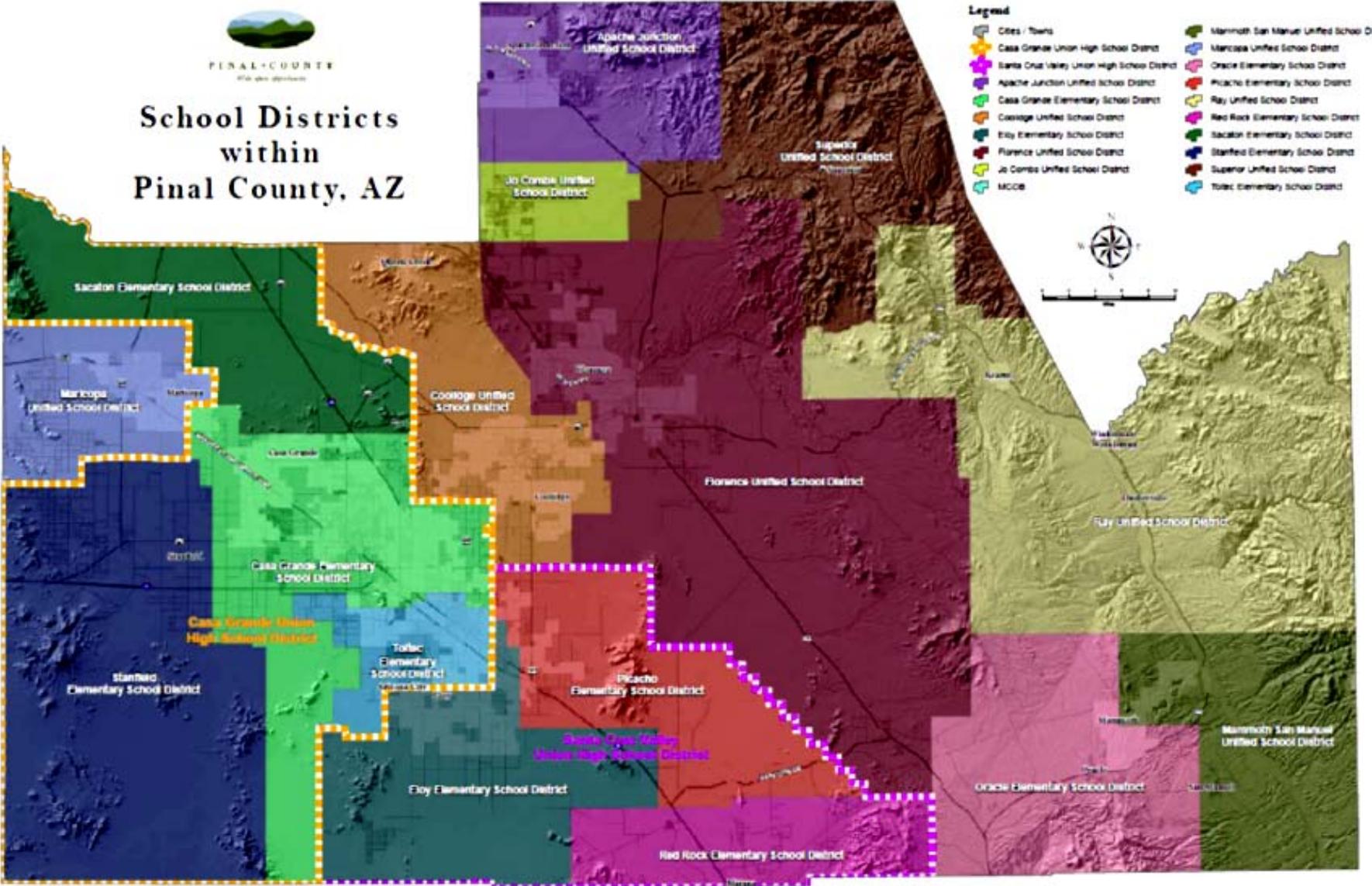
SECTION C- Pinal County Performance Measurement (PCPM)

During the course of our audit, Internal Audit verified the validity of the process the County Superintendent of Schools uses to report Pinal County Performance Measurement (PCPM) information. Information; such as, Average Yearly Progress (AYP) is documented by District personnel and validated by the Arizona Department of Education and the Superintendent of Public Instruction.

APPENDIX I

PINAL COUNTY SCHOOL SUPERINTENDENT AND EDUCATIONAL SERVICE AGENCY			
FISCAL SERVICES	✓ Data Processing	✓ Budget Projections	
	✓ Accounts Payable Voucher processing	✓ Statistical Reports	
	✓ Payroll Voucher Processing	✓ Procedures Manual	
	✓ Certification Verification	✓ Data Reports	
	✓ Cash Receipts	✓ Budget/Accounting Consultations	
	✓ Grants Management	✓ Coaching and Mentoring Sessions	
	✓ Year End Accounting Records	✓ Legislative Advocacy meetings	
	✓ Revenue Distribution	✓ Technology Training Sessions	
	✓ County Ledger balancing	✓ IGA's	
	✓ Tax Rate Consultations	✓ Information Inquiry Response	
	ELECTIONS PROGRAM	✓ Policies and Procedures	✓ Election Services
		✓ Dissemination of Information Packets	✓ Appointment Certificates
✓ Telephone Inquiry Responses		✓ Election Certificates	
✓ Legislative Updates		✓ Election Receipts	
SCHOOLS PROGRAMS Mary C. O'Brien School Villa Oasis School Adult Detention School Juvenile Detention School	✓ Budget Development	✓ Truancy meetings	
	✓ Spending Requests	✓ Data reports	
	✓ Leadership Meetings	✓ Professional training	
	✓ Facilities Maintenance	✓ Behavioral Emotional Counseling	
	✓ Policies and Procedures	✓ Food Service	
	✓ Purchasing Network Contracts	✓ Transportation	
	✓ Intergovernmental Agreements	✓ Academic Classes	
	✓ Payroll Reports	✓ Diploma	
	✓ Grant Applications	✓ Report Cards	
	✓ Employee Evaluations	✓ Discipline Hearings	
	✓ GED Sessions	✓ Field Trips	
	✓ Special Education Program Sessions	✓ North Central Accreditation	
	✓ Ceremonies	✓ Human resources	
	✓ Student Information System Upload	✓ Parent and Student surveys	
	✓ Teacher Certification Records	✓ Information Inquiry Response	
	✓ Budget Development	✓ Truancy meetings	
	PROFESSIONAL DEVELOPMENT CONSORTIUM	✓ Budget Development and Projections	✓ Data reports
✓ Leadership Meetings		✓ PC3 (Curriculum Consortium)	
✓ Policies and Procedures		✓ Professional Training Sessions	
✓ Grant Reports and Progress Reports		✓ Student Leadership Camp	
✓ IGA's		✓ Administrative Surveys	
✓ Human resources		✓ Hand Books, Newsletters	
✓ Statistical Reports		✓ Information Inquiry Response	
✓ Grant Applications		✓ District Surveys and Interviews	
✓ Employee Evaluations		✓ Staff Surveys	
INFORMATION TECHNOLOGY DATA PROCESSING COOP		✓ Technology Training Sessions	✓ OnLine Survey
	✓ Data Collections Reports	✓ Data Processing Services	
	✓ Access to Instructional Software	✓ Agency Links	
	✓ Remote Access Sessions	✓ Employment Opportunity Links	
	✓ OnLine professional Development	✓ Manuals	
	✓ E-Newsletter	✓ Distance Learning	
	✓ Staff Surveys		

APPENDIX II



Audit Recommendation	Concur (Yes or No)	Management's Response and Action Plan	Target Date	Individual(s) Responsible
<p>1. Internal Audit recommends the CSS Office develop procedures to ensure terminated employee access to County systems is removed in a timely manner.</p>	<p>Yes</p>	<p>The County School Superintendent's office has developed procedures to ensure terminated employee access to county systems is removed in a timely manner.</p>	<p>In draft</p>	<p>Anna Ortega Accounting Supervisor</p> <p>Tonya Taylor Chief Deputy</p>
<p>2. Internal Audit recommends the Transportation division of the MCOBD develop detailed written policies and standard operating procedures for all major functions.</p>	<p>Yes</p>	<p>The Transportation Division is developing detailed written policies and standard operating procedures for all major functions.</p>	<p>In draft</p>	<p>Anna Carreon MCOB Business Manager</p> <p>Jesse Salazar MCOB Plant Supervisor</p>