# Littleton Elementary School District

Our Conclusion

In fiscal year 2013, Littleton Elementary School District's student achievement was similar to peer districts', and the District operated efficiently overall, with costs that were generally similar to or lower than peer districts', on average. Littleton ESD's administrative cost per pupil was similar to the peer districts' average, but the District needs to strengthen some of its purchasing, computer, and building access controls. The District's plant operations costs were much lower, in part because it had relatively newer buildings, but also because it monitored its costs and energy usage and employed staff who were able to handle most repairs in-house. In addition, the District's food service program operated efficiently, with a lower cost per meal by using part-time workers and monitoring performance measures, such as meals per labor hour. Despite a higher cost per rider, the District's transportation program was also reasonably efficient, operating routes that filled buses to 79 percent of capacity.

2015

Similar student achievement and efficient operations overall

Student achievement similar to peer districts'—In fiscal year 2013, Littleton ESD's student AIMS scores were similar to the peer districts' averages in the four tested areas. Further, under the Arizona Department of Education's A-F Letter Grade Accountability System, the District received an overall letter grade of B. Seven of the ten peer districts also received Bs, two peer districts received Cs, and one received an A.

Efficient operations overall—In fiscal year 2013, Littleton ESD operated efficiently overall, with costs that were generally similar to or lower than peer districts', on average. Specifically, the District's administrative costs were similar to peer districts', and its plant operations and food service program operated efficiently with lower costs per square foot and per meal, respectively. The District's plant operations costs were much lower, in part because it had relatively newer buildings but also because it monitored its costs and energy usage and employed staff who were able to handle most repairs in-house. The District was able to keep its food service cost per meal low by using part-time workers and monitoring performance measures, such as meals per labor hour. Despite a higher cost per rider, the District's transportation program was also reasonably efficient, operating routes that filled buses to 79 percent of capacity.

Percentage of students who met or exceeded state standards (AIMS)
Fiscal year 2013

■ Littleton ESD   ■ Peer group   ■ State-wide
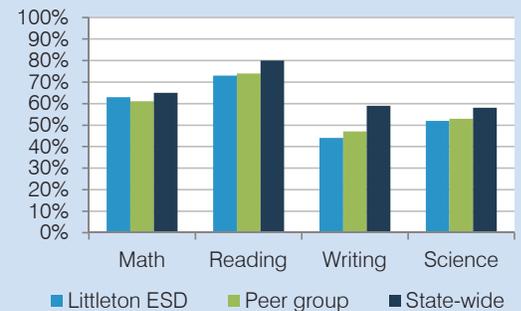
Comparison of per pupil expenditures by operational area
Fiscal year 2013

	Littleton ESD	Peer group average
Administration	$798	$791
Plant operations	627	842
Food service	549	541
Transportation	253	273

District lacked sufficient purchasing, computer, and building access controls

Inadequate controls over purchasing—The District had an increased risk of errors and fraud because it did not always require proper approval prior to purchases being made. We reviewed 30 fiscal year 2013 accounts payable transactions and found that 7 transactions were for purchases made without prior approval.

Inadequate computer controls—The District lacked adequate controls over user access to its computer network and systems. More specifically, the District allowed network and student information system passwords to be short and did not require passwords to contain numbers or symbols. Additionally, we reviewed the District's user access report for 10 of the 56 accounting system users and found five district employees who had more access to the accounting system than they needed to

perform their job duties. Further, the District's network had user accounts that were linked to employees who no longer worked for the District and both its network and student information system had unnecessary generic accounts not assigned to specific users, making it difficult or impossible to hold anyone accountable if inappropriate activity occurred while using these accounts. Finally, the District had a disaster recovery plan but it was missing some key components. Having a complete and up-to-date disaster recovery plan would help ensure continuous accessibility to sensitive and critical data in the event of a system or equipment failure or interruption.

Poor physical access controls—The District had poor controls over its physical access to buildings, including the IT equipment room, because it did not follow its own policy for the assignment of keys. Specifically, the District's policy only allows personnel such as the superintendent, business manager, and designated maintenance employees to have unlimited access to district buildings. However, personnel beyond those specified in the policy were assigned these keys with unlimited access. Additionally, non-IT personnel had access to the District's computer server rooms, which creates the risk of network interruption due to intentional or accidental equipment damage.

Recommendations

The District should:

- Implement proper purchasing controls;
- Implement and enforce stronger password requirements;
- Limit employees' access to only those accounting system functions needed to perform their job responsibilities;
- Develop and implement a formal process to ensure that terminated employees have their computer network access promptly removed;
- Eliminate or minimize generic accounts for its network and systems and properly control any generic accounts that are considered necessary by disabling them when not in use;
- Ensure that its disaster recovery plan is complete and test it periodically; and
- Review and limit employees' access to its buildings based on district policy.

Littleton Elementary School District

A copy of the full report is available at:

www.azauditor.gov

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REPORT HIGHLIGHTS
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