Report Highlights

Mammoth-San Manuel Unified School District

> **District spent less than peer districts on administration, but lacked some required internal controls and did not comply with important IT security requirements, putting student safety, District property, and sensitive computerized data at risk**

Audit purpose

To assess the District's efficiency and effectiveness in 4 operational areas—administration, plant operations and maintenance, food service, and transportation—and its compliance with certain State requirements.

Key findings

- District did not ensure that all required personnel had background checks and lacked a process to ensure personnel were trained on required employment documentation and retention requirements, increasing risks to student safety and noncompliance with federal law.

- District did not safeguard or monitor the use of its fleet vehicles to prevent unauthorized use, theft, and damage.

- District failed to limit access to its network and critical information systems and did not have a complete information technology (IT) contingency plan, increasing its risk of unauthorized access, errors, fraud, and data loss.

Key recommendations

The District should:

- Develop and implement policies and procedures for training employees on required hiring documentation and document retention timeframes to comply with federal law and the USFR.

- Develop and implement policies and procedures for monitoring and reviewing usage logs for all District vehicles that includes ensuring vehicles are only used for an authorized purpose.

- Limit user access to its network and critical information systems to only those functions needed to perform their job duties and develop and implement written policies and procedures to review system access and design an IT contingency plan to comply with USFR and credible industry standards.