



CITIZENS SUMMARY

Findings in the audit of the Mexico 59 School District

Segregation of Duties	The accounts receivable clerk at the central office is responsible for receiving, recording, and depositing all receipts and for processing all disbursements, and financial secretaries at each school receive, record, and deposit various monies and submit supporting documentation to the central office without supervisory review. Proper segregation helps ensure all transactions are accounted for properly and assets are adequately safeguarded.
District Procedures	The district does not adequately monitor fuel purchases or vehicle use, which could result in theft and misuse going undetected. Gallons pumped from the bulk diesel fuel tank are not reconciled to gallons purchased, vehicle mileage logs are not maintained for gasoline vehicles, and 7 of 30 invoices we reviewed for district fuel card purchases did not identify the vehicle being fueled, as required by district policy. Employees are reimbursed for mileage for personal vehicle use when a district vehicle is not available, but the district does not adequately document the purpose of the travel. The district has used the same attorney for at least five years and has used a business consultant since 2009 to help with budget preparation and salary protocols, but it did not conduct competitive selections and has no written agreements for these services.

In the areas audited, the overall performance of this entity was **Good**.*

American Recovery and Reinvestment Act (Federal Stimulus)	The district was awarded a total of \$1,326,810 during the audit period, most of which was spent on teacher salaries. More detail is contained in the Organization and Statistical Information section of the audit report.
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.