



See what's possible.

NADABURG UNIFIED SCHOOL DISTRICT NO. 81

UNIFORM SYSTEM OF FINANCIAL RECORDS (USFR) COMPLIANCE QUESTIONNAIRE

Fiscal Year Ended June 30, 2024

Nadaburg Unified School District No. 81
Summary of Compliance Findings
Year Ended June 30, 2024

Governing Board/Management

None noted.

Budgeting

None noted.

Accounting Records

None noted.

Cash and Revenues

CR24. The District's deposits were made in a timely manner and supported by deposit slips or other deposit transmittal documentation.

No. For two of 40 (1 auxiliary receipt and 1 student activity receipt) cash receipts tested, the District did not deposit the receipt within a timely manner with days to deposit ranging from 10 to 22 days.

Supplies Inventory

None noted.

Property Control

PC05. The District's capital assets and stewardship items were identified as District property, properly tagged, and included on the corresponding list.

For one of 10 assets tested from the capital asset and stewardship asset listings, the District was unable to locate the asset.

Expenditures

None noted.

Travel

None noted.

Credit Cards and Purchasing Cards

CPC04. The District issued and tracked possession of all District credit cards and trained employees who make credit card purchases or process transactions on the District's policies and procedures.

No. For one of 25 credit card transactions tested, the employee making the purchase did not have a signed card user agreement on file.

Nadaburg Unified School District No. 81
Summary of Compliance Findings
Year Ended June 30, 2024

Procurement

None noted.

Classroom Site Fund

None noted.

Payroll

PAY06. The District's individual personnel files included all appropriate supporting documentation, as listed on USFR pages VI-H-2 through 4.

No. For one of 25 employees tested, the District did not maintain a copy of the W4. Additionally, for three of 25 employees tested, the District did not maintain a copy of the I-9.

PAY07. The District ensured that valid fingerprint clearance cards were on file for all required personnel and a method to identify employees whose cards were going to expire was in place. A.R.S. §§15-512, 15-342, and 41-1750(G)

No. For one of 25 employees tested, the District did not maintain a copy of the fingerprint clearance card on file.

Financial Reporting

FR02. The District completed and submitted all parts of the AFR reporting package, including the school-level reporting AFR, using its accounting data in the files and reported additional information required in the forms, such as revenue and expenditure amounts that were not automatically pulled from its accounting and student count data, and maintained applicable supporting documentation. A.R.S. §15-904(F)

No. Revenues and expenditures reported on the AFR did not always agree with the District's accounting records.

FR06. The District completed and submitted all parts of the AFR reporting package, including the school-level reporting AFR, using its accounting data in the files and reported additional information required in the forms, such as revenue and expenditure amounts that were not automatically pulled from its accounting and student count data, and maintained applicable supporting documentation. A.R.S. §15-904(F)

No. The District did not maintain a link to the most recent Arizona Auditor General District Spending Report on its website.

FR08. The District submitted its prior year's audit reports and USFR Compliance Questionnaire to the CSS and ADE. A.R.S. §15-914(D)

No. The District did not submit its fiscal year 2022-2023 audit reports to ADE.

Nadaburg Unified School District No. 81
Summary of Compliance Findings
Year Ended June 30, 2024

Student Attendance Reporting

- SAR03. The District appropriately tracked and reported student membership and absences. A.R.S. §15-901
- No. For four of 10 elementary and junior high school students tested, the District did not accurately calculate partial day attendance.
- SAR18. The District prepared and retained the Official Notice of Pupil Withdrawal form for each withdrawal, and the forms were signed by a District administrator. A.R.S. §15-827
- No. For one of 10 withdrawals tested, the District did not maintain a copy of the Official Notice of Pupil Withdrawal form.
- SAR20. The District uploaded membership and absence information to ADE that agreed to the District's computerized system records for the first 100 days of school. A.R.S. §15-901
- No. The District appears to have understated membership days by 239 and overstated absence days by 230.

Information Technology

- IT01. The District maintained adequate separation of duties in its IT systems that prevented 1 employee from completing a transaction without additional review and approval procedures.
- No. The District had two employees with full access to the accounting software when their job function did not require it.
- IT02. The District reviewed and documented any system or software changes implemented.
- No. The District did not have a formal process for reviewing and documenting system and software changes.
- IT06. The District scheduled and performed data backup-control procedures for all critical systems at least daily, or more frequently, to ensure uninterrupted operations and minimal loss of data.
- No. The District's critical system are backed up incrementally on a weekly basis rather than daily.
- IT11. The District's IT systems generated electronic audit trail reports or change logs with information about electronic transactions that the District reviewed or analyzed regularly to determine transactions' propriety.
- No, The District's financial management software automatically logs the date, time, and user that makes any changes. However, the District does not have a formal process for monitoring the logs.

Nadaburg Unified School District No. 81
Summary of Compliance Findings
Year Ended June 30, 2024

Transportation Support

None noted.

Records Management

None noted.

General Long-Term Debt

None noted.