TUCSON UNIFIED
SCHOOL DISTRICT

WHEN TO CALL SCHOOL SAFETY

Someone is violent

Someone called in a bomb threat including emails, letters

Law enforcement places school in lockdown

Someone is missing or unaccounted for or needs a home welfare check

Someone threatens violence

Someone is suspected of drug-related activity

Someone is seriously disruptive & refuses to leave when asked

Report of police action in the surrounding neighborhood

Someone may have a weapon

OFFICER T.U.S.D. SCHOOL SAFETY AZ.

Someone reported a fight will take place involving the school
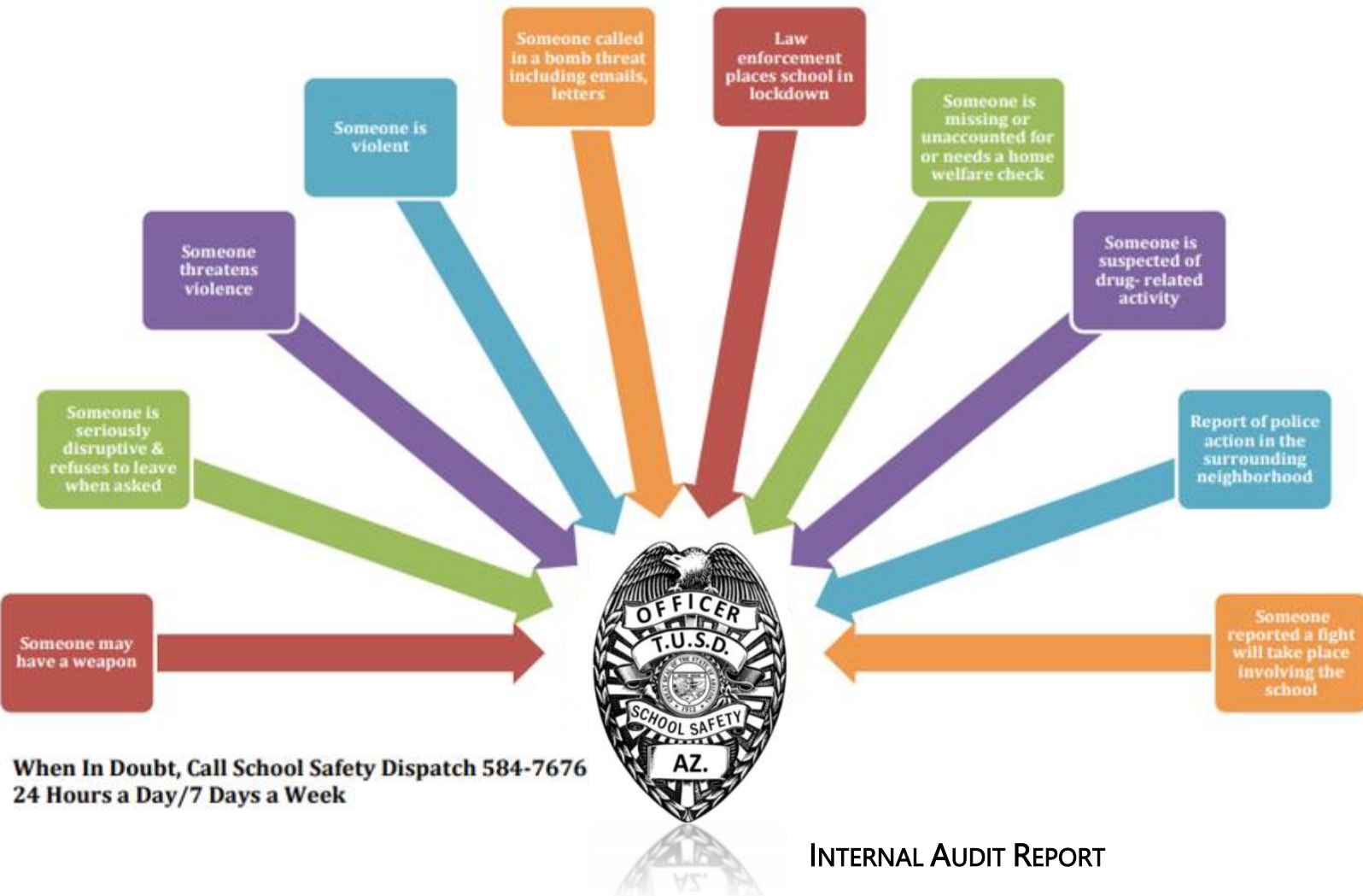
When In Doubt, Call School Safety Dispatch 584-7676
24 Hours a Day/7 Days a Week

INTERNAL AUDIT REPORT

REPORT #: 005_FY2022-2023
MARTHA SMITH
INTERNAL AUDITOR

EXECUTIVE SUMMARY

The Office of Internal Audit has completed the assurance audit of the School Safety Department (SSD) in the Tucson Unified School District (TUSD).

The SSD department plays a critical role in TUSD; it performs various tasks and functions, including, but not limited to; creating a secure and nurturing environment, proactively addressing safety concerns, implementing preventative measures, responding to emergencies, etc.

The SSD's Share Point site, states "*The mission of the Department of School Safety is to create and maintain a safe and secure educational climate for all students and staff members, through the protection of life and property; the resolution of conflict and the proactive reduction of opportunities for the commission of crime on all district property.*

Our Staff

School Safety Officers work to implement violence prevention measures and reduce student truancy.

Uniformed Security Officers respond to burglar and fire alarms throughout the district. They are radio-dispatched by our own alarm monitoring service and patrol all school sites and tend to other situations involving the safety and well-being of students and staff. They provide security coverage for an area over 250 square miles for the school district, sharing similar responsibilities of the other units within our department. School Safety takes pride in providing service 24 hours a day, everyday including holidays and weekends...

Dispatchers are a key in providing communication with personnel in the field. They provide coverage 24 hours a day, seven days a week...

Traffic Safety Supervisors provide investigative assistance with any safety related issues involving school bus transportation services for the District. This includes traffic safety and control concerns at your site, matters involving serious bus conduct reports, traffic collision investigation involving District vehicles, and neighborhood complaints. They also train district bus drivers and supervise the crossing guards.

School Safety – Crossing Guards: The Crossing Guard Coordinator provides all the administrative needs, supervision and training for over 200 adult crossing guards. Adult Crossing Guards are hired and trained before being placed with children safety as our priority and in accordance to ARS 28-797 (Arizona Department of Transportation Traffic Safety for School Areas Guidelines). Crossing Guard Absences should be called in to 225-2110.

School Safety – Key Control: Key Control plays a vital role in the safety and security of all district personnel entering a District site. The manner in which keys and control access cards are issued and maintained impact the overall ability of the Department of School Safety to be able to reduce unauthorized access to TUSD sites."[1]

The operation of the SSD is overseen by a director who reports to the Chief Operations Officer, as illustrated in the TUSD's organizational chart (Appendix-A).

The department is segmented into two subsections, overseen by two managers, and further divided into nine areas. The SSD, including the Key Control Department, has approximately 130 full time employees.

The purpose of this audit was to determine efficiency and effectiveness of the department's operations, including compliance with district policies and regulations.

The objectives of the audit were to verify the department's internal controls, evaluate integrity of processes, and determine alignment with applicable criteria. This was accomplished by conducting interviews with available department employees, reviewing activities and procedures, analyzing provided and collected data.

The audit was performed on the following subsections: Safety and Training (employee files, and dispatch reports), Crossing Guards (limited to employee files), Safety and Security Management (Training and Equipment), School Safety Emergency Management, and Key Control.

Exclusions from this audit included: activities performed by Uniformed Officers, and direct activities of Dispatchers.

District policies and regulations were the primary criteria used for this audit. Additional research was conducted for observations with conditions not addressed by TUSD's polices.

The scope for this audit was April 1, 2022, through March 31, 2023.

Sampling methodologies used during this audit were, nonstatistical/judgmental and interval/strategic.

The conditions observed during this audit are listed in order of their perceived risk.

1- LOCKING MECHANISM ON CLASSROOM DOORS ARE DISABLED: Automatic locking mechanisms for classroom doors have been disabled.

2- EMERGENCY PREPAREDNESS AND PLANNING: The district has limited guidance for employees who work off site or in an administrative office setting.

3- OFFICER PROTECTIVE GEAR: Armed officers are not equipped with body armor/vests.

4- INCIDENT REPORTS AND CALL LOGS: The department was unable to provide physical or electronic copies of their Safety and Security incident reports, incident back-up's, and call logs.

5- SUPERVISION OF THE KEY CONTROL PROGRAM: The Key Control Program lacks proper supervision, guidance, training, and adequate internal controls.

6- INTEGRITY OF DATA AND INFORMATION: The Key Control Program contains inaccurate records of its inventory.

7- INVENTORY OF ASSETS AND ASSIGNED EQUIPMENT: The department does not currently maintain a list of taggable assets and has a limited list of its assigned equipment.

8- UTILIZATION OF RESOURCES: Investment of time and resources by Traffic Safety Supervisors to administer tests for bus driver trainees trained by the Transportation's department school bus driver program.

9- MISSING INFORMATION: Provided "Video Pull Records" log, from the Alliance System, were missing pertinent information.

10- SUPERVISOR'S EMPLOYEE FILES: Some supervisor files, for employees, did not include copies of required documents.

11- LIMITED COMMUNICATION AND COLLABORATION: Limited communication and coordination within the SSD and with other departments.

12- RECORD RETENTION: The department does not currently have or maintain a record retention schedule.

BACKGROUND

Tucson Unified School District (TUSD) is a public school district located in Pima County, Arizona. It serves approximately 42,000 students across 89 schools, including elementary, middle, and high schools. The district's vision, as stated in its Strategic Plan: "Inspiring a diverse community to connect, learn, innovate, and lead for a better world."[2]

The District's mission, as stated in its Strategic Plan: "Our community prepares all students to become responsible, ethical, and engaged global citizens by creating relevant, dynamic, and joyful educational experiences that embraces cultural diversity."[3]

The Welcome sections of the departments site includes: "The mission of the Department of School Safety is to create and maintain a safe and secure educational climate for all students and staff members, through the protection of life and property; the resolution of conflict and the proactive reduction of opportunities for the commission of crime on all district property."[4]

The School Safety department is responsible for ensuring the safety and well-being of students, staff, and visitors within the school environment. Their primary goal is to create a secure and conducive learning environment by implementing various strategies and protocols. The department collaborates with school administrators, teachers, and other stakeholders to develop comprehensive safety plans tailored to specific needs of each school within the district.

The SSD is staffed as follows:
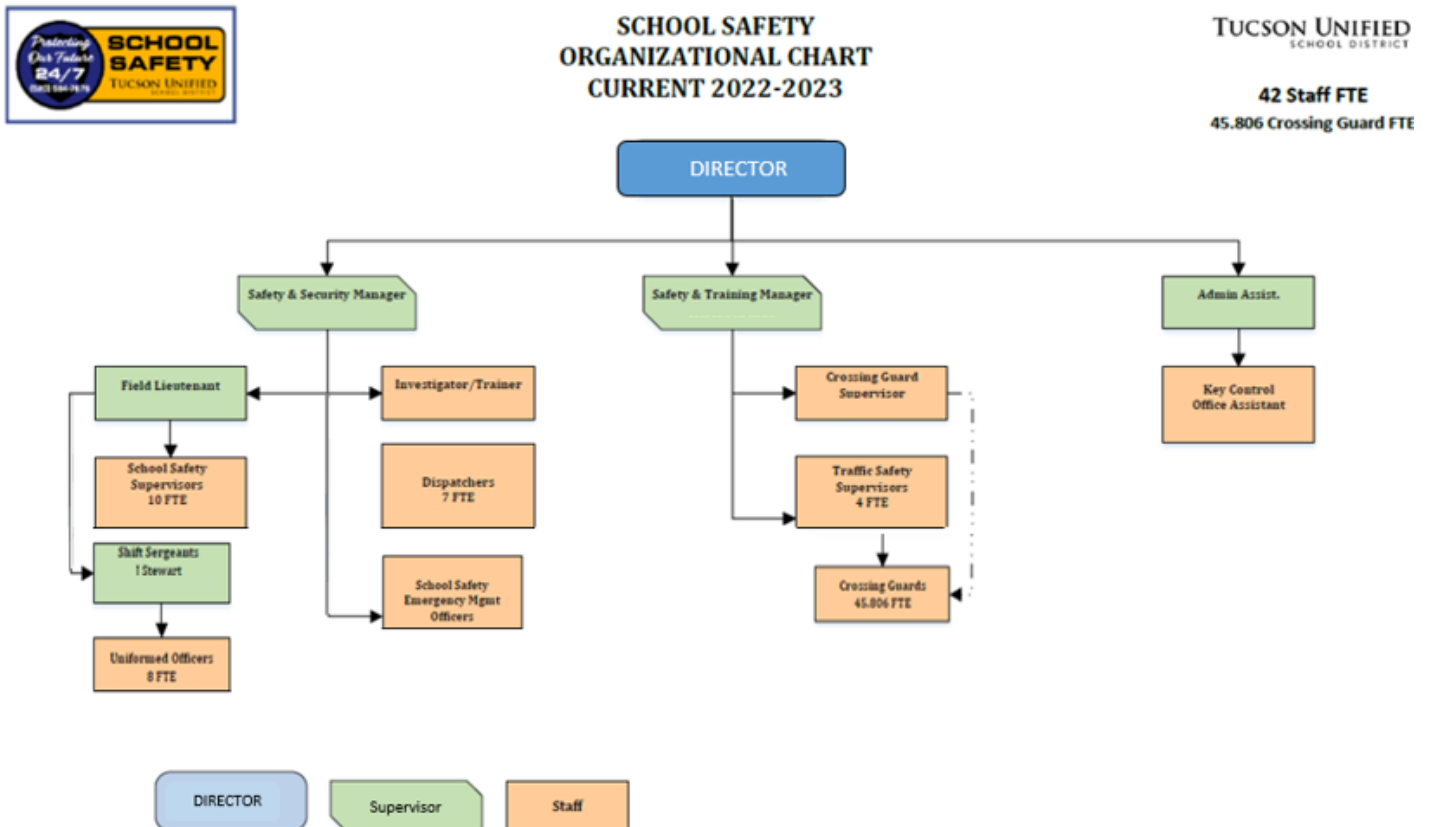
MODIFIED ORGANIZATION CHART FROM SSD'S SHARE POINT [5]

The SSD undertakes a variety of activities and responsibilities per each of their sectors. The department's Share Point drive delineates some of the tasks, based on the employee job titles[6].

Uniform Security Officers respond to burglar and fire alarms throughout the district. They are radio-dispatched by our own alarm monitoring service and patrol all school sites and tend to other situations involving the safety and well-being of students and staff. They provide security coverage for an area over 250 square miles for the school district, sharing similar responsibilities of the other units within our department. School Safety takes pride in providing service 24 hours a day, 365 days a year including holidays and weekends. Duties include but are not limited to:

•Response to on campus/site violent potential circumstances or reported nighttime lockdowns during campus special events.

• Helping to provide security at Board Meetings (in accordance with Policy BBAB), Back to School assemblies, Town Hall meetings, and other district-wide events or public meetings, and providing dignitary protection.

• Investigating reported missing/lost children after school or children who reportedly did not arrive at home. This often involves transporting children and home visits, often before law enforcement arrives.

• Responding to after-school disorderly conduct, assaults, other disturbances on the campus, school bus or other district property.

• Assisting in resolving district emergency maintenance issues that occur after hours or weekends (i.e. shutting off water valves during irrigation leaks, back flow preventers, boarding of windows, calling in extensive or vulgar graffiti to dispatch for work order log, etc.).

• Providing after-hour or weekend letter delivery services to employees on home assignment for leadership or letters to public in accordance with Policy KFA, etc..

• Unlocking doors for employees or contractors who may have locked themselves out after regular hours.

School Safety Officers work to implement violence prevention measures and reduce student truancy. Their responsibilities include:

•Responding to schools during disturbances and student unrest.

•Investigating student confrontations and allegations of wrongdoing on school campuses or school events and recommending action to solve problem.

•Investigating reports of missing children, stranger danger (attempted abductions, indecent exposure, etc.)

•Providing security at various district events.

•Conducting conflict or crisis resolution/mediation with youth.

•Conducting staff in-service training programs on various violence/gang recognition and intervention issues.

•Delivering community presentations on gang awareness and hate crimes. They have given over 1000 presentations to parents, staff, and community groups. Their services may be requested by district staff, parents, student and community members.

•Collaborating with law enforcement agencies.

Traffic Safety Supervisors provide investigative assistance with any safety related issues involving school bus transportation services for the District. This includes traffic safety and control concerns at you're site, matters involving serious bus conduct reports, traffic collision investigation involving District vehicles, and neighborhood complaints. They also train district bus drivers and supervise the crossing guards.

Key Control: Key Control plays a vital role in the safety and security of all district personnel entering a District site. The manner in which keys and control access cards are issued and maintained impact the overall ability of the Department of School Safety to be able to reduce unauthorized access to TUSD sites. The security of sites are compromised when keys are "passed on" or not returned to Key Control.

School Crossing Guards: The Crossing Guard Coordinator provides all the administrative needs, supervision, and training for over 200 adult crossing guards. Adult Crossing Guards are hired and trained before being placed with children safety as our priority and in accordance to ARS 28-797 (Arizona Department of Transportation Traffic Safety for School Areas Guidelines). Crossing Guard Absences should be called in to 225-2110.requested by district staff, parents, student and community members.

•Collaborating with law enforcement agencies.

Dispatchers are a key in providing communication with personnel in the field. They provide coverage 24 hours a day, seven days a week. Their duties include:

• Record staff locations, coordinate back-up of other officers, law enforcement agencies, and requests for emergency help.

• Night shift dispatchers monitor alarm systems, dispatch Uniformed Security Officers and notify appropriate authorities as needed.

•I Maintain a daily call log recording all calls with case numbers and action taken.

• Dispatchers working day shift dispatch School Safety Officers to incidents on campuses such as weapons, lost children, violence and truancy.

STATEMENT OF AUDITING STANDARDS

This audit was conducted using the knowledge obtained from preliminary documents provided by the SSD. The information provided contained material from the department's SharePoint drive, applicable district polices, job descriptions, the department's organization chart, training manuals, and other valuable information. Additional information was obtained from the following sources: District's Operating Guide (DOG), The Institute of Internal Auditors (IIA), Arizona Auditor General's Uniform Systems of Financial Records (USFR), Arizona Department of Education (ADE), Arizona Procurement Code, Arizona Revised Statutes (ARS), U.S. Department of Education (DOE), U.S. Government Accountability Office (GAO), Generally Accepted Government Auditing Standards (GAGAS), Arizona Department of Public Safety, State Fire Marshals' Offices, State of Arizona School Facilities Board, and National Fire Protection Agency (NFPA), and State of Arizona School Facilities Board (SFB).

When necessary, other sources, such as other school districts, were used for applicable and acceptable practices. This type of criteria is referred to as Best Practices. Best Practices are commonly used when no specific written policies capture the observed condition(s), either because they are new, unique, and/or require implementing common sense.

AUDIT PURPOSE AND OBJECTIVES

The purpose of auditing the SSD department was to provide District management with reasonable assurance that the department is following the district policies, procedures, and practices while providing a safe and secure environment.

The Government Accountability Office (GAO), Applicable Guidance: General (Section 8.08), states "The audit objectives are what the audit is intended to accomplish. They identify the audit subject matter and performance aspects to be included. Audit objectives can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria. Audit objectives may also pertain to the current status or condition of a program. The term program as used in GAGAS includes processes, projects, studies, policies, operations, activities, entities, and functions." [7]

The audit objectives were developed to assist Internal Audit in determining compliance with:
- District policies, procedures, standards, and regulations
- Employee training, including applicable continuing Safety Training
- Incident Responses and Reporting
- Physical Security and Access Controls
- Emergency Preparedness Plans and Procedures
- Tracking and safeguarding of Assets and Resources
- Retention and disposal of records.

The audit objectives were accomplished by performing the following:
- Performing a walkthrough of the SSD location, conducting interviews with available staff, observing implementation of processes, and noting internal controls.
- Reviewing preliminary information obtained from SSD for consistency and reliability.
- Analyzing, and comparing applicable policies and procedures to the departments practices.
- Reviewing employee files, department manuals, training documents, and inventory records.
- Collecting, testing, and verifying samples of obtained information, for integrity of processes, and substantiating observed deviations.

AUDIT SCOPE, METHODOLOGY, AND EXCLUSIONS

The audit scope is from April 1, 2022, through March 31, 2023.

Nonstatistical/Judgmental sampling methodologies were used to select and review employee files, training records, inventory, assigned equipment, and records retention.

District policies were the primary criteria used to assess SSD and obtain reasonable assurance of their operation. Additional research was conducted when no direct criteria were readily available. The highest level of governance was applied on activities, tasks, and items that were not addressed by District policies.

Excluded from this audit were school site visits, interviews with School Safety Supervisors, Uniformed Officers, and Crossing Guards.

INTERNAL AUDIT'S DUE PROFESSIONAL CARE

The Generally Accepted Government Auditing Standards (GAGAS), Chapter 3: Ethics, Independence, and Professional Judgment, Application Guidance: Professional Judgment 3.117 "While this requirement places responsibility on each auditor and audit organization to exercise professional judgment in planning and conducting an engagement, it does not imply unlimited responsibility nor does it imply infallibility on the part of either the individual auditor or the audit organization. Absolute assurance is not attainable because of factors such as the nature of evidence and characteristics of fraud. Professional judgment does not mean eliminating all possible limitations or weaknesses associated with a specific engagement, but rather identifying, assessing, mitigating, and concluding on them."[8]

Audits are designed to assess the organization's operation, authenticate the reliability and accuracy of data, detect and prevent fraud, strengthen internal controls, evaluate adherence to policies and procedures, and promote effective and efficient use of resources.

Internal audits are conducted to provide District management with reasonable –not absolute- assurance that the organization's objectives will be met. An auditor can only evaluate, analyze, develop conclusions, and provide recommendations based on internal data available from, or provided by, the auditee.

All audits contain an element of inherent risk; this is a limitation that may be attributed to countless reasons, including but not limited to: lack of written policies, non-disclosures or withholding of information, errors caused by human oversights, potential undetected fraud, limitations of technology/systems, inadequate controls, employees circumventing set processes, minimal training of staff, management overriding systems, etc.

Internal audit observations were addressed with the Director of the School Safety Department during the exit meeting.

The purpose of an exit meeting is to inform the auditee of the conditions observed during the internal audit; including, but not limited to, providing the auditee a list of preliminary findings, and observed conditions.

The intent of the exit meeting is to ensure the internal audit findings are understood by all attendees. This meeting provides an opportunity for all parties present to ask questions, request verifications of the findings, clear up any potential misunderstandings related to the observed

conditions, request explanations, provide examples, share analyzed documentations, discuss differences of opinions, provide/request additional information by/from either party.

Audit observations and recommendations are listed below in the order of perceived risk.

AUDIT OBSERVATIONS AND RECOMMENDATIONS

1. LOCKING MECHANISM ON CLASSROOM DOORS ARE DISABLED

CONDITION: Automatic locking mechanisms for classroom doors have been disabled.
- Specifically, magnets have been added to the locking mechanisms preventing classroom doors from automatically locking as designed and intended. Currently the only way to lock an affected door, is to first open the door, then remove the magnet(s), then re-close the door.

CRITERIA: State of Arizona School Facilities Board (SFB) issued a document called "School Safety Recommendations", which stated "Below is a list of nationally recommended physical features that may be applied to existing schools and incorporated into the design for new schools. Security measures required by the minimum adequacy guidelines for existing facilities may be implemented through the SFB with Building Renewal Grant or Emergency Deficiencies Correction funding.

Crime Prevention through Environmental Design
A national program for designing physical features to prevent crime is called Crime Prevention Through Environmental Design (CPTED). CPTED is a proactive crime prevention strategy utilized by urban planners, architects, police departments and security professionals that relies on the ability of design to influence offender decisions that precede criminal acts. CPTED principles are based on three primary school design features that include access control, natural surveillance, and the definition of territory...

A school's overall security system should be designed in an "onion" fashion, meaning layer upon layer in order to mitigate the highest risk potentials and assist in cost containment. The recommended approach would be an outer layer of campus perimeter security; the second layer, a controlled point of entry; and finally, a classroom security layer in case an assailant attains a complete campus breach...

Based upon the previous recommendations, and considering the new information available, the SFB recommends that the following 11 safety features be considered as elements of any school design...

4. Classroom Security Classroom safety can be improved through the use of specific types of door hardware. Traditional classroom locksets require that the door be locked from the outside while the inside lever remains operable, which means that unauthorized individuals cannot lock or unlock doors without a key. But in an emergency situation it forces teachers to open the door from the inside, insert their key in the outside cylinder, turn the key to lock the door, and then close it again, which may actually expose the teacher to the very danger they are locking the door against..."[9]

National Fire Protection Association (NFPA) published "School Safety and Security", and addresses current requirements and guidelines, which align with the SFB, regarding locking classroom doors. Main focus has been highlighted.

"Safe Door Locking -What is code-compliance door locking? Starting with the 2018 edition of NFPA 101, the Code provides two options for locking classroom doors from the inside. While the 2018 edition of the Code originally allowed for one door locking option, the NFPA Standards Council issued a Tentative Interim Agreement (TIA), which—for existing installations only—allows for a second type of door lock/latch combination that continues to deliver level of safety to students and staff.
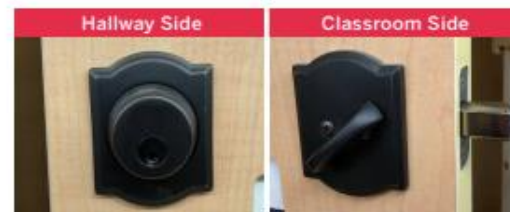
Option One

The hardware for the first option is sometimes called an interconnected latch or lock, and is similar to what you might see in a hotel room. This type of locking mechanism can be used for newly installed doors. It can also be retrofitted on existing doors.

Option Two

The second option enables existing school classroom doors to be retrofitted with secondary hardware, which might include items such as a thumb turn lock. For existing classroom doors only, this option can be used in lieu of single operation hardware, which combines a latch and lock together.

This is one example of the second door locking option; it's called a dead bolt lock with a thumb turn:

IMAGES ARE FROM THE NFPA 101, 2021 EDITION

Performance requirements related to these fixed locking devices include the following criteria regardless of the approach taken:

- The door must be lockable from the egress side without having to open it.
- The lock cannot require special knowledge, a key, or tool to engage or disengage from the egress side of the door.
- The two releasing operations, where permitted, must not be required to be performed simultaneously to unlock/unlatch the door.
- The lock must be installed at an acceptable height— between 34 in. to 48 in. above the floor.
- The door must have the ability to be unlocked and opened from outside the classroom with the necessary key or credential.
- The staff must be drilled in the engagement and release of locks."[10]

EFFECT: Classroom doors that are now "unlocked" provide unauthorized individuals unhindered access to classrooms and their occupants. Providing a safe and secure environment, in addition to protecting the district's students and staff, should be the basis and primary focus when developing protocols, and implementing best practices.

In recent news, TUCSON, Ariz. (KGUN9) — Eight months after an on-campus shooting resulted in the killing of University of Arizona Professor Thomas Meixner, released the police reports confirm an unlocked classroom door facilitated the alleged gunman's access to Professor Meixner.[11]

A study conducted by the United States Services National Threat Assessment Center (U.S. SNTAC) titled "Projecting America's Schools U.S. Secret Service Analysis of Targeted School

Violence." The length in which an attack is conducted, is 1 minute or less, 44% of the time. The percentages and locations are illustrated bellow.

DURATION OF THE ATTACKS

5-15 min 15%
2-5 min 15%
1 min or less 44%
1-2 min 24%

LOCATION OF THE ATTACKS

Classroom	Outside	Office
Cafeteria	Hallway	Restroom
Locker room	Gym	Vestibule
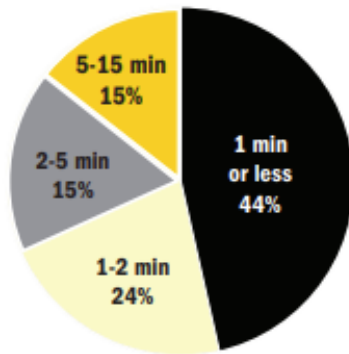
Percentages may not total 100 due to rounding.

IMAGES FROM U.S. SECRET SERVICE NATIONAL THREAT ASSESSMENT CENTER [12]

The conducted study by U.S. SNTAC, stated "LOCATION OF THE ATTACKS: The attacks usually started and ended in the same location (n = 36, 88%). The most common locations of attacks were in classrooms and immediately outside of the school. Other locations included cafeterias, hallways, and administrative offices. Attacks in restrooms, locker rooms, a gymnasium, and a vestibule were less common."[13]

Several examples exist to support the reason for locking and maintaining classroom doors locked.

abc News, February 17, 2023, posted the following questions on their report, "Doors were unlocked in Parkland, Uvalde and MSU. Could Locks deter school shootings?".

Answer, "Role of locked doors - Limiting entry points to school buildings, reinforcing main entrances and locking classroom doors have been among measures adopted by schools as part of they're safety measures in the years since the Columbine High School mass shooting in 1999.

The measure has appeared to save lives in some cases. A potentially deadly shooting at a California elementary school in 2017 was likely averted when a gunman who rammed his car through a fence at the gate of the school left the grounds, apparently growing frustrated after not being able to access classrooms, authorities said at the time.

A 2020 simulation experiment by the Department of Homeland Security's Cybersecurity and Infrastructure Security Agency found that classroom doors that lock when closed had a "significant impact" on the outcome of an active school shooter event, particularly in completing lockdown procedures."[14]

CAUSE:
- Prioritizing convenience over the safety and security of occupants.
- SSD verbally stated that magnets on classroom doors are a district "protocol" implemented for staff's convenience.

RECOMMENDATION:
a. Written Governing Board policy should be included in the district's website.

   b. Restore the functionality of the classrooms auto-locking security devices.

   c. Ensure compliance with safety, security guidelines, and applicable regulations.

2. **EMERGENCY PREPAREDNESS AND PLANNING**

   CONDITION: The district has limited guidance for employees who work off site or in an administrative office setting.

   CRITERIA: Policy Code: EB -Environmental and Safety Program states: "The Superintendent or designee will establish procedures to protect the safety of all students, employees, visitors, and others present on school property or at school-sponsored events.
   The practice of safety shall also be considered a facet of the instructional plan of the schools by virtue of educational programs in traffic and pedestrian safety, driver education, fire prevention, and emergency procedures, appropriate for students at different grade levels. General areas of emphasis shall include, but not be limited to in-service training; accident record keeping; plant inspection; driver and vehicle safety programs; fire prevention; school site selection; and emergency procedures and traffic safety problems relevant to students, employees, and the community…
   Responsibilities of employees:

   ➢ Report promptly to the administrator any defects in buildings, grounds, or equipment that might prove injurious to the safety, health, or comfort of students, employees, or other persons.

   Take reasonable precaution for the safe use of buildings, grounds, and equipment by students."[15]

   EFFECT: Unnecessary risk, and exposed liability to the district.
   For classroom safety, the district has an excellent written Emergency Response Book placed in each of the TUSD schools. However, there is limited written guidance, processes, and implemented procedures for non-school sites and office/administrative staff.

   CAUSE: Lack of management supervision.

   RECOMMENDATIONS:

   a. The Director of School Safety shared that an Emergency Operations Plan (EOP) is being developed, but not yet published.

   b. Ensure the EOP is completed and available to all district staff as soon as possible to provide guidance and minimize potential liability.

3. **OFFICER PROTECTIVE GEAR**

   CONDITION: Armed Safety Officers are not equipped with body armor/vests.

   CRITERIA: Best practices, School Safety Officers should be equipped with the necessary tools that align with their training to perform their duties to the best of their abilities, and to protect themselves while fulfilling their duties.

   A case study conducted by the United States Services National Threat Assessment Center, titled "Projecting America's Schools U.S. Secret Service Analysis of Targeted School Violence" the "Weapon Used" section states, "Most of the attackers (n = 25, 61%) used firearms, which included handguns, rifles, and shotguns. In total, attackers used 18 handguns and 9 long guns during the attacks, with two attackers using multiple firearms."[16]

EFFECT: School Safety Officers, who are entrusted to protect students, staff, and the TUSD community, could be exposed to threats and situations for which they are not currently equipped.

CAUSE: Prioritization and budgeting.

RECOMMENDATION:

Provide School Safety Officer the necessary equipment, including personal safety equipment, in line with their training and responsibilities.

4. **INCIDENT REPORTS AND CALL LOGS**

   CONDITION: The department was unable to provide physical or electronic copies of their Safety and Security incident reports, incident back-up's, and call logs.

   CRITERIA: ARIZONA STATE LEGISLATURE – 15-141 – Educational; records: injunction: special action – Section "D. A juvenile court may require a school district to provide the court with the educational records of a juvenile who is accused of committing a delinquent or incorrigible act before the juvenile is adjudicated."[17]

   The General Records Retention Schedule Issued to: All Arizona School District and Charter Schools Student Records – (Images) states, "Format: Retention periods listed on this schedule apply to all records regardless of physical form or characteristic. Records, regardless of forma (including electronic, paper, microfilm, etc.) no listed in this schedule or on the approve General Retention Schedule, are not authorized to be destroyed."[18]

   General Records Retention Schedule Issued to: **Schedule Number: GS-1074 Rev. 2**
   All Arizona School Districts and Charter Schools
   Student Records

Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
53508	**Bullying and Harassment Records** Records regarding student harassment, intimidation and bullying on school grounds, school property, school buses, at school bus stops, at school-sponsored events and activities; and through the use of electronic technology, or electronic communication, on school computers, networks, forums or mailing lists.	6 Years	After incident reported.	A.R.S. § 15-341.36	3/5/2021

   IMAGE FROM ARIZONA STATE LIBRARY, ARCHIVES AND PUBLIC RECORDS[19]

   EFFECT: The cyber security incident from January 30, 2023, impacted the department's records. The department is not currently retaining a physical copy of these items.

   CAUSE: Unforeseen circumstances due to recent cyber-attack/breach.

   RECOMMENDATION:

   a. Take precursory measures to ensure incident reports and call logs are properly maintained and retained as required by the Arizona Library of Record Retention schedule.

   b. Implement alternative preventative measure(s) (i.e., physical files).

5. **SUPERVISION OF THE KEY CONTROL PROGRAM**

   CONDITION: The Key Control Program lacks proper supervision, guidance, training, and adequate internal controls.

CRITERIA: Regulation Code -ECA-R "The Key Control Program is in place to protect the well-being of building occupants as well as the District's property and assets.

I. General Guidelines

A. When needed to conduct District business, a district employee will be issued a key from the Key Control office with proper authorization. Control access cards fall under the same guidelines as mechanical keys. (See Key Terms and Authorization [in PDF]).

B. Project Managers will notify Key Control in advance when they have scheduled work through an outside contractor. This will allow Key Control ample time to prepare requested keys.

      i. Contractors will present an authorized key slip at Key Control for temporary issuance of District keys.

      ii. Contractors will sign an agreement they are liable up to $15,000.00 for rekeying of building for lost master keys.

      iii. Project Managers will not sign off for the release of final payment until Key Control verifies all keys were returned.

C. All keys issued are property of the District and must be returned to Key Control if:

      i. Employee changes classroom.

      ii. Employee transfers to another department or site.

      iii. Requested by an appropriate supervisor or administrator. If an administrator or supervisor remove keys from employee's possession (Such as a GB LOA or an Administrative Assignment to Home) they will provide a receipt listing each key number as verification of the keys taken from employee.

      iv. Employee is granted a leave of absence for a period of 30 or more calendar days.

      v. Employee is terminated, retires, or resigns in these instances Human Resources and Payroll will require clearance from Key Control indicating all keys have been returned and the employee's account is clear prior to completing separation actions for issuing final paycheck.

D. No key or control access card is to be transferred from one individual to another, or to be obtained by any source other then through Key Control. Individual with signed key slip or control access form on file in Key Control is responsible for that key or card until it is returned and key slip signed off.

E. No District keys may be duplicated.

F. Key Control is responsible for issuance and control of keys and control access cards.

G. Operations Lock Shop is responsible for making keys and maintenance of the lock and key system." [20]

GAGAS, Application Guidance: Evidence: 8.98 "The nature, timing, and extent of audit procedures to assess sufficiency and appropriateness are affected by the effectiveness of the audited entity's internal controls over the information, including information systems controls, and the significance of the information and the level of detail presented in the auditors' findings and conclusions in the context of the audit objectives. The sufficiency and appropriateness of computer-processed information is assessed regardless of whether this information is provided to auditors or auditors independently extract it. Assessing the

sufficiency and appropriateness of computer-processed information includes considering the completeness and accuracy of the data for the intended purposes." [21]

EFFECT: Minimal supervision, inadequate internal controls, limited training, unaligned practices with policies, and an outdated operating system in need of update. The combination of these observations has resulted in the following: inaccurate physical records of inventory, inaccurate computer records in the Key Stone database, and the inability to effectively and efficiently track assigned keys by locations. The lack of supervision resulted in a change of how physical keys were maintained and documented. Keys were originally inventoried by location, now keys are inventoried alphabetically. This change has added to the already inefficient and ineffective processes. The change, implemented over two years ago, has contributed to discrepancies between electronic records of keys in their system -Key Control-, physically inventoried keys, and forms physically signed by recipients of assigned keys.

The visitation to the key control department, and interviews with staff, resulted in several observations and concerns that were verified.
The following is a summary of some of the findings:

- Employees shared a password for the Key Stone system.

- No records of key audits were provided; staff indicated none have been performed as required by ECA-R, section V. Key Audits.

- Key Control is not informed of employees leaving the district. Key Control only finds out if, and when, keys are being returned to their department.
    - This increases the likelihood of keys not being turned in.
    - Key Control Staff is required to collect keys, key cards, and employee I.D.s. Some individuals refuse to give up their TUSD I.D. cards, which occasionally results in a hostile situation.

- Changes to signed key slips containing no initial/acknowledgment from the original signer.

- Electronic "Faculty Access & Master/Sub Master Keys" (All errors contained in original) was maintained physically, and contained sticky notes, as a reminder to make changes in the system. Some changes were made directly into the paper log by using white-out or by crossing out the information.

- 4 misplaced key slip forms awaiting signatures from contractors on "Project key loaning agreement".

- Not all forms reflect the correct address for the new location of the Key Control department, including the District's EAC-R.

- Document records (i.e. e-mails, processes, guides, and information) date back to 1997.

CAUSE: Change of management, years of neglect, and lack of; staff training, support, and supervision.

RECOMMENDATION:
a. Ensure School Safety Officers and Key Control staff adhere to district's regulation (ECA-R).
b. Provide staff with relative training on processes, procedures, and internal controls.

   c. Establish and ensure basic fundamental process are in place, such as:

- o Internal controls (i.e., segregations of duties, safeguarding of assets, etc.).
- o Support (i.e., additional staff should be trained in key control processes).
- o Supervision and guidance to ensure adherence to applicable processes (i.e., ECA-R -V. Key Audits).

   d. Consider relocating the Key Control department into the SSD building for closer supervision and safety.

   e. For added supervision, control, and accountability, consider placing the following related activities under SSD:

      1- Production of physical keys

      2- Programing of electronic key cards.

Note: Currently the above activities are under the Facilities department, supervised by the Fire Safety division.

6. INTEGRITY OF DATA AND INFORMATION

CONDITION: The Key Control Program contains inaccurate records of its inventory.

CRITERIA: Arizona Revised Statutes, Title 13, § 13-3715. "Unauthorized manufacture, duplication, use or possession of key to a public building; classification.

A. A person who knowingly causes to be manufactured or duplicated or who possesses or uses a key to any building or other area owned, operated or controlled by this state or any agency, board, commission, institution or political subdivision of this state without authorization from the person, or his designated representative, in charge of such building or area is guilty of a class 3 misdemeanor.

B. A person who manufactures or duplicates a key for himself or another to any building or other area owned, operated or controlled by this state or any agency, board, commission, institution or political subdivision of this state, with knowledge that he or the person requesting the manufacturing or duplication of such key does not have authorization from the person or his designated representative in charge of such building or area, is guilty of a class 3 misdemeanor."[22]

GAGAS, 8.55 – Application Guidance: Internal Control Deficiencies Considerations – "Internal control deficiencies are evaluated for significance within the context of the audit objectives. Deficiencies are evaluated both on an individual basis and in the aggregate. Consideration is given to the correlation among deficiencies. This evaluation and the audit work performed form the basis of the auditors' determination whether, individually or in combination, the deficiencies are significant within the context of the audit objectives."[23]

EFFECT: Inconsistencies and discrepancies were found between physically inventoried keys, the number of keys recorded in the Key Stone system, and physical records.

The following deviations were found during the visit to the Key Control office. Ten records were randomly selected from the Key Stone system. Those ten records were then compared to physical records of key assignment forms, and to physically inventoried keys.

The following inconsistencies and discrepancies were found:
- Keys were duplicated without authorization.

- Nine out of ten physical records contained inaccuracies and/or discrepancies.
- The Key Stone system shows only one individual has keys to the Duffy site. The OIA is aware of at least five other individuals that have key to the Duffy site.
- Only one of the six individuals known to have keys to the Duffy site were found to have an assigned key slip in the physical records.
- One employee, retired from the District on May of 2022, was showing active with one key assigned to them in the Key Stone system.
- The physical records indicate this employee was assigned four keys.
- This same retired employee was recorded to have turned in 9 keys, even though only having been assigned four keys.
- The employee was observed, by the OAI, having over 50 keys in their possession.
- Nine randomly selected records had a combination of inconsistencies:
  - Individuals listed in the wrong department
  - Incorrect key code(s) entered in the system vs. the physical form
  - Incorrect dates; differing from the system vs. acknowledgment of receipt
  - Missing signatures on the key assignment forms.

CAUSE: Lack of supervision, training, and adherence to applicable guidelines and requirements.

RECOMMENDATION:

a. Implement and adhere to Governing Board Policy GBJ, and Regulation GBJ-R.

b. Create a list of required items necessary to be kept in the Supervisor's File, and ensure that documents and certifications are reviewed and maintained up-to-date.

7. **INVENTORY OF ASSETS AND ASSIGNED EQUIPMENT**

CONDITION: The department does not currently maintain a list of taggable assets and has a limited list of its assigned equipment.

CRITERIA: Policy Code: DID -Asset Management, states, "The Governing Board recognizes the District's responsibility to manage both fixed and capital assets as integral to the basic mission of providing quality education. Arizona Department of Education requires school districts to adhere to the Uniform System of Financial Records (USFR) regarding physical inventory and to maintain a detailed listing of land, buildings, furniture, and equipment.

The acquisition threshold for capitalizing items and entering them on the general fixed assets listing shall be five thousand dollars ($5,000) or greater. Items having an acquisition cost equal to and greater than one thousand dollars ($1,000) but less than five thousand dollars ($5,000) shall be placed on the stewardship listing. General fixed assets and stewardship items shall be inventoried as specified by the USFR."[24]

Regulation Code: DID-R-: Asset Management - delineates the following:

"Receiving and Tagging Capital Assets

A purchase order for taggable capital equipment will have a note to sites upon receipt to send all partial copies or completed original purchase orders to the Asset Management Office. The receiving site must send the signed Purchase Order Receiver including bill of lading, packing

slip, invoices, partial reports and warranty documents to the Asset Management Office upon receipt of capital equipment.

The Asset Management Office will input receiving of the equipment into the Asset Management database to create an Asset ID Number and forward partial receiver copies or the completed receiving original copy of the purchase order to Accounts Payable (Finance/Student Finance). The Asset Management Office will send the Asset ID Number to the receiving site via e-mail or hard copy, and add the new equipment to the site inventory listing.

The receiving site is responsible for tagging the equipment with the appropriate business unit and Asset ID Tag Number as provided by the Asset Management Office. The receiving site will confirm, by signature, that the equipment has been tagged and also provide Asset Management with the corresponding project code and serial numbers when applicable.

Inventory Procedures:

TUSD requires that all district and federally funded items valued at $1000.00 or more with a useful life of a year or more will be physically accounted for annually. Asset Management will be responsible for the distribution of the annual inventory listings in the $1,000.00 and over schedule.

The Site or Department Administrator will use this annual inventory list to:
1. Check off items on the listing for physical verification. Items not accounted for or verified must be explained on the appropriate TUSD form (refer to DID-E).
4. Account for all items at their respective sites regardless of value and whether they were lost, damaged, or stolen.
5. Verify that all items with an existing Property Control Number also have an Asset ID Number as a cross-reference…

Stewardship Listing:

The purpose of the Stewardship Listing is to enhance accountability of safeguarding District property and to maintain a listing of specific items with a value of $1,000.00 to $5,000.00. Equipment listed in this dollar range may require maintenance or may be identified as commonly pilfered. Asset Management will maintain Stewardship Listings for the following categories above $1,000.00 in value; technology equipment with a value of $200.00 and above will also be added to the stewardship listing. The property will remain the responsibility of the Site or Department Administrator. The Stewardship Listing will be provided to the Site or Department Administrator upon request."[25]

EFFECT: Three of the Managers, and one Supervisor were interviewed and asked for a list of their department's assets.

The Supervisor provided their stewardship list; items noted were below the $200.00 threshold.

The three Managers stated they did not maintain a list of capital assets. The report requested and provided by the Trainer at SSD contained a total of 31 Body Cams, and 38 Tasers.

A corresponding list of the SSD's inventory was obtained from the Asset Management (AM) department. The worksheet from AM included a total of 6 Body Cams, and 25 Tasers with their original purchase prices of $459.00 and $2,592.24 respectively. The totaled sum of all 405 assets listed on the AM worksheet equals $1,169,293.17.

Of the three information sources, the quantities/assignments are not consistent. The total value of assets cannot be determined due to inconsistent inventory records.

The following inaccuracies and discrepancies were found between the SSD list of assigned equipment, the report from the Axon program used by SSD, and the AM's worksheet.

Discrepancies included: incorrect serial numbers, incorrect asst to assignees, and quantities.

Sample of Inventory and Assigned Equipment						
Population:40 Indiv. Assigned Equipment: 2/20	1) SSD Invent. List		2) SSD Axon Report		3) Asset Mgt. List	
Sample: 7 employees	Body Cams	Tasers	Body Cams	Tasers	Body Cams	Tasers
Total in SSD Invent. List	2	7				
Total in Axon Report			31	38		
Total in Asset Mgt. List					6	25.
Assigned	5	7	22	20		
Items listed in Inventory			4	2	6	25
Different Serial #	0	2	0	2	1	20
Relinquished	0	0	5	16		
Not Listed	5	31	26	7	1	18
Diff. between totals: 1 & 2	- 29	-31				
Diff. between totals: 1 & 3					-4	18
Diff. between totals: 2 & 3					25	13

CAUSE: Unaware of the Policy Code: DID -Asset Management, and Lack of designated responsibilities for maintaining and recording inventoriable assets.

RECOMMENDATION:

a. Follow the process outlined in Policy-DID and Regulation DID.

b. Develop a process for collaborative work with the Asset Management Department regarding overlapping duties and records.

8. **UTILIZATION OF RESOURCES**

CONDITION: Investment of time and resources by Traffic Safety Supervisors to administer tests for bus driver trainees trained by the Transportation's department school bus driver program.

CRITERIA: Government Auditing Standards (GAS) 21-368G-7.23, states: "Application Guidance: Findings" "Waste is the act of using or expending resources carelessly, extravagantly, or to no purpose. Importantly, waste can include activities that do not include abuse and does not necessary involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight."[26]

EFFECT: School Safety has two, soon to be three, License Traffic Supervisor (LTS's) that can administer third party testing for employees who attend the TUSD school bus training program, which is managed and supervised by the Transportation Department.
The two LTS's are investing time and resources administering tests to future bus drivers, who are not adequately prepared to pass the exams. The program has a 44% pass rate.

CAUSE: A combination of the following: Bus driver trainees taking the tests are not being pre-tested to determine their readiness.

Instructor's effectiveness is not being surveyed by the bus driver trainees to identify potential areas of improvement.

Teaching environment and methodology, the learning environment and format used to teach the material might be impacting how bus driver trainees receive, retain, and understand the information.

RECOMMENDATION:

a. Work in partnership with the transportation department, to determine the root cause for the low passing rates; consider suggesting and implementing some of the following:

➢ Evaluate/compare commonality of incorrectly answered test questions.

➢ LTS's should consider evaluating the training by attending the program, reviewing its content, and sharing observations for improvement.

➢ Surveys from attendees regarding the training program.

➢ Instructor evaluations at the end of each module or end of each phase of the training.

➢ Implementing pre-tests for each completed module or phases, prior to advancing a student to the next stage of the training.

9. MISSING INFORMATION

CONDITION: Provided "Video Pull Records" logs, from the Alliance System, were missing pertinent information.

CRITERIA: POLICY-CODE-ECAA SECURITY (SURVEILLANCE CAMERAS)
"Authority and Scope -Tucson Unified authorizes the use of surveillance cameras in school buses, schools or on District property and body worn cameras worn by school safety officers as approved by the Superintendent, to ensure the health, welfare, and safety of all students, employees, and visitors, and to safeguard District facilities, vehicles, and equipment.

Surveillance cameras may be used in locations as deemed appropriate by the District administration but shall not be used in locations where their is a reasonable expectation of privacy...

Evidence in Disciplinary and Criminal Proceedings
Video and/or audio recordings may be used as evidence following a thorough investigation and notification to affected employee(s) or parents involving any disciplinary action, administrative proceeding, or criminal proceeding, and, under certain circumstances, may become a part of a student's educational record."[27]

EFFECT: Missing relevant information diminishes the efficiency and usefulness of the log.

CAUSE: Lack of management oversight.

RECOMMENDATION:

a. Ensure records are properly filled out and contain pertinent information.

b. Consider adding the date when information was received for further efficiency.

10. **SUPERVISOR'S EMPLOYEE FILES**

   CONDITION: Some supervisor files, for employees, did not include copies of required documents.

   CRITERIA: Arizona State Legislature §15-512. <u>Noncertificated personnel; fingerprinting personnel; background investigations; affidavit; civil immunity; violation; classification; definition.</u>

   A. Noncertificated personnel and personnel who are not paid employees of the school district and who are not either the parent or the guardian of a pupil who attends school in the school district but who are required or allowed to provide services directly to pupils without being supervised by a certificated employee and who are initially hired by a school district after January 1, 1990 shall be fingerprinted as a condition of employment except for personnel who are required as a condition of licensing to be fingerprinted if the license is required for employment or for personnel who were previously employed by a school district and who reestablished employment with that district within one year after the date that the employee terminated employment with the district." [28]

   Additional requirements after hire were obtained from the corresponding job classification; which included, but were not limited to: CPR and First Aid Certification, proof of immunization to rubeola (measles) and rubella (German Measles), or proof of MMR immunization, Class B Driver's License with Air Break, Passenger (P), and School Bus (S) endorsement within 120 days of hire, Bloodborne Pathogen training offered by TUSD Risk Management Department, ADOT (Arizona Dept. of Transportation) Medical Certificate, and Post-offer/pre-employment physical examination and 75 lb. lift test.

   EFFECT: Ten employee files were viewed; four were School Safety Supervisors, six were Crossing Guards. Contents of the employee files were compared and correlated with their job duties. Results are noted in the table.

Information in Supervisor Employee Files						
	Traffic Safety Supervisors (TSS)				Both: SSS and Crossing Guards	
	CPR/First Aid Card	CDL Certif.	Copy of Physical Exam	75 lb. Lift Test	Fingerprint Card	Medical/Human Resources Info.
Contained	2	2	1	1	1 & 6	2 and 3
Outdated	0	1	0	0	0	0
Missing	2	2	3	3	3 & 0	0
Info. in wrong file.	2	0	1	1	0	0

   CAUSE: New management is unfamiliar with the required and permissible content for employee files.

   RECOMMENDATION: Ensure employee files contain required and up-to-date documentation to prevent noncompliance.

11. **LIMITED COMMUNICATION AND COLLABORATION**

   CONDITION: Limited collaboration and communication within and with other departments.

CRITERIA: TUSD Regulation-Code-CF-R – Leadership Principles Regulations – Section C: General School Administration, states: "As role models, all Administrators/Managers/Supervisors/Lead Staff shall demonstrate the following…

Communicating proactively…

- Management of financial and capital resources responsibly and effectively.
- Maintenance of a safe environment for students, staff and visitors.
- Time management of the work team in order to incorporate work/life balance.
- Assisting employees in seeing the full scope of they're job."[29]

EFFECT: Supervisors are failing to maintain accurate records and perform required duties under the false assumption that others are taking care of the requirements.

Examples include:

Incomplete records: The SSD Manager files did not contain training records, continuing education, nor records of assigned equipment because they stated these records were maintained by the Trainer.

The manager's statements were verified with the trainer who did not have all the records for training nor assigned equipment for School Safety Supervisors, Uniformed Officers, School Safety Emergency Management, or Traffic Safety Supervisor.

Leased buses from V-Line continuously have "non-working" video cameras or provide partial video footage.

SSD does not have direct access to video feeds from bus cameras on leased buses; this could hinder the department's ability to investigate an incident since they are unable to establish the chain of custody or validate video feeds provided from the vendor.

Time and resources are being utilized testing non-qualified bus driver trainees.

CAUSE: Lack of: proactive actions, collaboration, and communication on overlapping responsibilities.

RECOMMENDATION:

a. Work with the Purchasing and Legal department to review the existing contract with the lessor of the buses to review rights and accesses to videos cameras, their functionality, how to obtain access to unedited video footage.

b. Develop a strategic plan to work more efficiently and effectively within the department and with other departments on projects containing overlapping activities.

12. RECORD RETENTION

CONDITION: The department does not currently have, or maintain, a record retention schedule.

CRITERIA: Policy Regulation, Personnel Records and Files, Code: GBJ-R, states: "Note: Supervisors shall NOT include employee medical records in there desk file. Other Personnel Records – Medical / Health Records: Workers' medical file/health records (disability, FMLA, others) will be maintained in a separate Human Resources file to protect confidentiality. The District limits access only to those who are involved in disability or FMLA management process."[30]

Policy-Code-ECAA, Security (Surveillance Cameras) "Records Retention and Requests -The District shall comply with all applicable state and federal laws related to record maintenance and retention.

Parents, guardians, or school personnel should be aware that Tucson Unified maintains security camera video recordings for a limited period, so any request under this policy must be made within fifteen (15) calendar days of the event.

Regulations -The Superintendent shall establish procedures to ensure monitoring and compliance with this policy. "[31]

Under the Disposition section of the General Records Retention Schedule Issued to:

- All Public Bodies Law Enforcement Records -Schedule Number: GS-1031, Rev. 5 (Image 1)
- All Public Bodies Risk Management Records -Schedule Number: GS-1038 Rev. 5 (Image 2)
- All Arizona School District and Charter School Student Records - Schedule Number: GS-1074 Rev.2 (Image 3).

"This schedule is used in conjunction with the Certificate of Records Destruction. All records disposal under this schedule must be reported on the Certificate of Records Destruction, unless transferred to the Arizona State Archives."[32]

General Records Retention Schedule Issued to: **Schedule Number:**
All Public Bodies   **GS-1031, Rev. 5**
Law Enforcement Records

Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
20830	**Communications Records** May include 9-1-1 recordings, 9-1-1 Automatic Telephone Number Identification (ATNI) / Automatic Location Identification (ALI) Records, Computer Aided Dispatch (CAD) Records, Radio Frequency Permits, Vehicle-to-Vehicle CAD, Calls-for-Service and other related records.	30 Days	After recorded.		10/2/2017

IMAGE-1 FROM ARIZONA STATE LIBRARY, ARCHIVES AND PUBLIC RECORDS [33]

General Records Retention Schedule Issued to: **Schedule Number: GS-1038 Rev. 3**
All Public Bodies
Risk Management Records

Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
53042	**Accident Reports - Adult, No Personal Injury** Accident reports involving public body employee and publicly owned vehicles/equipment.	3 Years	After accident occurred.		3/10/2017
53041	**Accident Reports - Adult, Personal Injury** Accident reports involving public body employee and publicly owned vehicles/equipment.	5 years	After accident occurred.		4/5/2017
53043	**Accident Reports - Involving Minors With or Without Injury** Accident reports involving public body employee and publicly owned vehicles/equipment.	-	After juvenile's 24th birthday.		3/10/2017

IMAGE-2 FROM ARIZONA STATE LIBRARY, ARCHIVES AND PUBLIC RECORDS [34]

General Records Retention Schedule Issued to:
All Arizona School Districts and Charter Schools
Student Records

Schedule Number: GS-1074 Rev. 2

Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
53508	**Bullying and Harassment Records** Records regarding student harassment, intimidation and bullying on school grounds, school property, school buses, at school bus stops, at school-sponsored events and activities; and through the use of electronic technology, or electronic communication, on school computers, networks, forums or mailing lists.	6 Years	After incident reported.	A.R.S. § 15-341.36	3/5/2021

IMAGE-3 FROM ARIZONA STATE LIBRARY, ARCHIVES AND PUBLIC RECORDS [35]

EFFECT: Documents, physically and electronically, are not being retained as required by the Arizona State Library Archives & Public Records.

Examples: Over 120 former supervisor employee files were found, dating back to 2000. Staff entrusted with maintaining and managing records were asked how long they were keeping supervisor files, investigation reports, and general communication. Responses included: forever, six years, I don't know, and not sure.

Retaining documents longer than required exposes the district to unnecessary and unforeseen risk.

CAUSE: Not familiar with Arizona Record Retention Requirements

RECOMMENDATION:

a. Adhere to the Arizona Record Retention Schedule and manage retention of records accordingly.

CONCLUSION

This audit was conducted to provide reasonable assurance to District management regarding the overall management of the School Safety Department (SSD) and its governance.

Audit objectives were intended to evaluate the SSD's efficiency of processes and procedures. The audit objectives were achieved by interviewing staff members, reviewing applicable information, visiting the department's facilities, observing and analyzing processes, and comparing them with District policies to determine compliance.

GOA, (Section 6.46), states: "Internal control plays an expanded role in the government sector. Given the government's accountability for public resources, assessing internal control in a government environment may involve considering controls that would not be required in the private sector. In the government sector, evaluating controls that are relevant to the audit involves understanding significant controls that the audited entity designed, implemented, and operated as part of its responsibility for oversight of public resources..."[36]

The audit findings were based on observations obtained during the audit process of the department's practices and procedures and their alignment with regulations and standards.

The Office of Internal Audit (OIA) can only provide reasonable assurance on conducted internal audits, never absolute assurance.

The listed observations identify areas with opportunities for improvement. A follow up audit may be conducted within the next six months.

ACKNOWLEDGMENT

The Office of Internal Audit wishes to express its appreciation to the Director of the School Safety department, its support staff, and the Asset Management Associate for their time, assistance, and cooperation through the auditing process.

Management Responses and Commitments (MCRs) were not received within the specified timeline, 10:00 AM on July 18, 2023. No requests were made by the School Safety Dpt. regarding the MRCs.

Final Report No. 005 SY 2022-2023; provided to Governing Board on July 19, 2023.

Martha Smith   7/03/2023
Martha Smith   Date
Internal Auditor

<u>Final Report Distributed</u>

<u>Governing Board:</u>   <u>Superintendent and Management:</u>

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•Mr. Wiegandt, Chair,•Dr. Kelly, Co-Chair; Members: •Ms. Martinez, •Ms. Perin,• Mr. Cavanaugh, •Mr. Oberg

FIGURE 1   **APPENDIX A**

TUCSON UNIFIED SCHOOL DISTRICT
ORGANIZATIONAL CHART 2022-2023

SUPERINTENDENT
Dr. Gabriel Trujillo
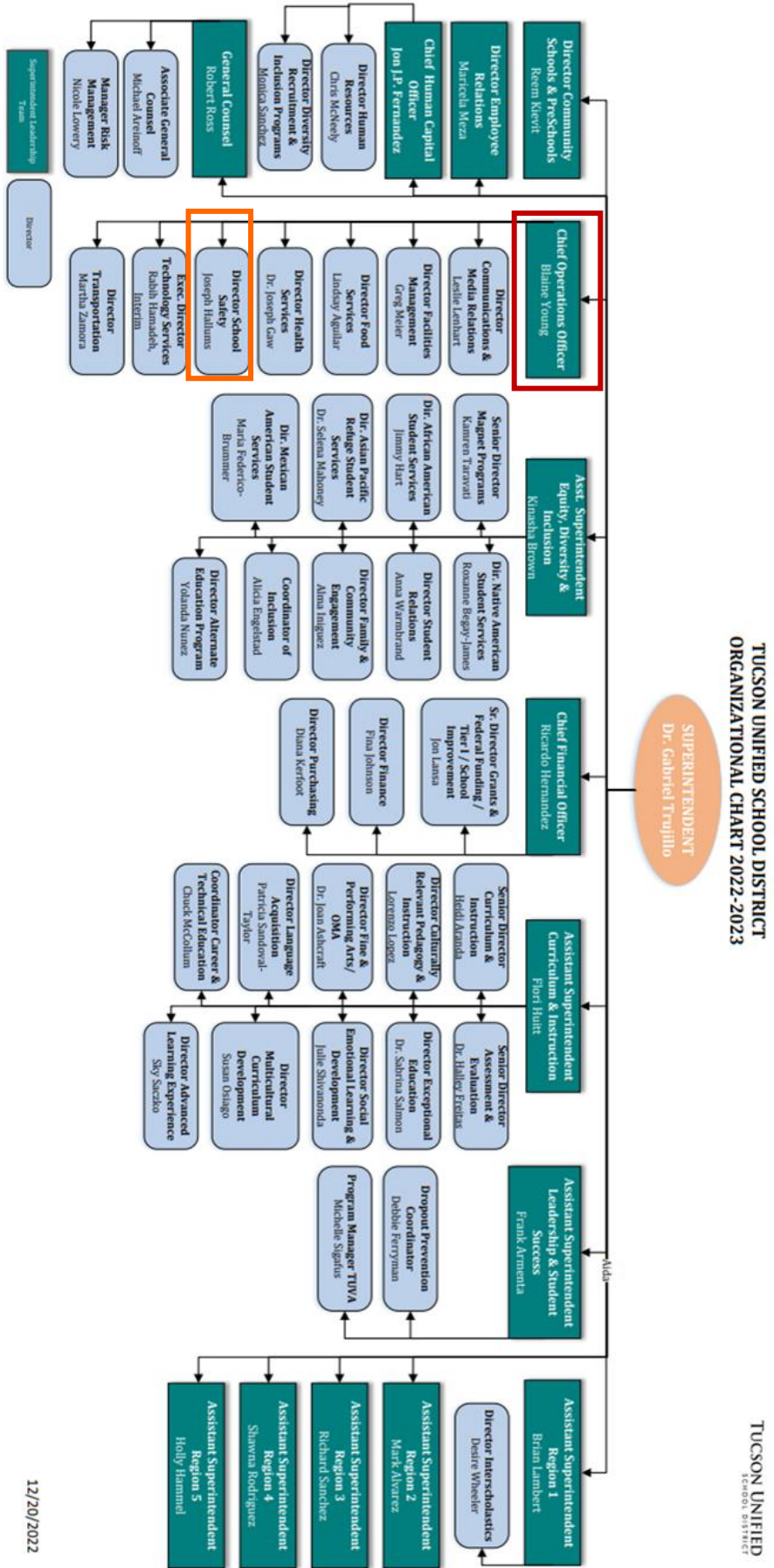
REFERENCES

1. **Share Point of School Safety Department**-
Our Mission
The mission of the Department of School Safety is to create and maintain a safe and secure educational climate for all students and staff members, through the protection of life and property; the resolution of conflict and the proactive reduction of opportunities for the commission of crime on all district property.
Our Staff
School Safety Officers work to implement violence prevention measures and reduce student truancy. Their responsibilities include:
   - Responding to schools during disturbances and student unrest.
   - Investigating student confrontations and allegations of wrongdoing on school campuses or school events and recommending action to solve problem.
   - Investigating reports of missing children, stranger danger (attempted abductions, indecent exposure, etc.)
   - Providing security at various district events.
   - Conducting conflict or crisis resolution/mediation with youth.
   - Conducting staff in-service training programs on various violence/gang recognition and intervention issues.
   - Delivering community presentations on gang awareness and hate crimes. They have given over 1000 presentations to parents, staff, and community groups. Their services may be requested by district staff, parents, student and community members.
   - Collaborating with law enforcement agencies.

   Uniformed Security Officers respond to burglar and fire alarms throughout the district. They are radio-dispatched by our own alarm monitoring service and patrol all school sites and tend to other situations involving the safety and well-being of students and staff. They provide security coverage for an area over 250 square miles for the school district, sharing similar responsibilities of the other units within our department. School Safety takes pride in providing service 24 hours a day, everyday including holidays and weekends. Duties include but are not limited to:
   - Response to on campus/site violent potential circumstances or reported nighttime lockdowns during campus special events.
   - Handling of reports of disgruntled employees/ public at school sites to keep or restore the peace.
   - Helping to provide security at Board Meetings (in accordance with Policy BBAB), Back to School assembly, Town Hall meetings, and other district-wide events or public meetings, and providing dignitary protection.
   - Investigating reported missing/lost children after school or children who reportedly did not arrive at home. This often involves transporting children and home visits, often before law enforcement arrives.
   - Responding to after school-hour disorderly conduct, assaults, other disturbances on the campus, school bus or other district property.
   - Conducting time sensitive, after-hour/night-time vehicle accident investigations; bus driver post-accident testing per Commercial Drivers License requirement; responding to any accident including those of a serious nature which involve a school vehicle or personal vehicle while on district business in accordance with Policy EEB and Regulation EEB-R and contacting Risk Management immediately at the scene.
   - Assisting in resolving district emergency maintenance issues that occur after hours or weekends (i.e. shutting off water valves during irrigation leaks, back flow preventers, boarding of windows, calling in extensive or vulgar graffiti to dispatch for work order log, etc.).
   - Providing after-hour or weekend letter delivery services to employees on home assignment for leadership or letters to public in accordance with Policy KFA, etc.
   - Conducting special checks on overnight sleepers on the campus, school carnival or other special events, i.e.- Las Posadas and parades.
   - Unlocking doors for employees or contractors who may have locked themselves out after regular hours.
   TUSD Officers are trusted employees with approved access to sensitive information as it pertains to students/parents or staff. This is a vital and necessary element when delivering the multiple services they provide for our stakeholders.

Dispatchers are a key in providing communication with personnel in the field. They provide coverage 24 hours a day, seven days a week. Their duties include:

- Record staff locations, coordinate back-up of other officers, law enforcement agencies, and requests for emergency help.
- Night shift dispatchers monitor alarm systems, dispatch Uniformed Security Officers and notify appropriate authorities as needed.
- Maintain a daily call log recording all calls with case numbers and action taken.
- Dispatchers working day shift dispatch School Safety Officers to incidents on campuses such as weapons, lost children, violence and truancy.

Traffic Safety Supervisors provide investigative assistance with any safety related issues involving school bus transportation services for the District. This includes traffic safety and control concerns at your site, matters involving serious bus conduct reports, traffic collision investigation involving District vehicles, and neighborhood complaints. They also train district bus drivers and supervise the crossing guards.

School Safety – Crossing Guards: The Crossing Guard Coordinator provides all the administrative needs, supervision and training for over 200 adult crossing guards. Adult Crossing Guards are hired and trained before being placed with children safety as our priority and in accordance to ARS 28-797 (Arizona Department of Transportation Traffic Safety for School Areas Guidelines). Crossing Guard Absences should be called in to 225-2110.

School Safety – Key Control: Key Control plays a vital role in the safety and security of all district personnel entering a District site. The manner in which keys and control access cards are issued and maintained impact the overall ability of the Department of School Safety to be able to reduce unauthorized access to TUSD sites. The security of sites are compromised when keys are "passed on" or not returned to Key Control. Key Control is located in the Howenstine Building at 555 S Tucson Blvd, Tucson AZ 85716." Retrieved by OIA on 6/28/23 https://tusd1.sharepoint.com/sites/Safety

2. **TUSD's Strategic Plan VISION:** "Inspiring a diverse community to connect, learn, innovate, and lead for a better world." Retrieved by OIA on 3/28/23 from: Strategic Plan (tusd1.org).

3. **TUSDs Strategic Plan -MISSION:** "Our community prepares all students to become responsible, ethical, and engaged global citizens by creating relevant, dynamic, and joyful educational experiences that embrace cultural diversity." Retrieved by OIA on 3/28/23 from: Strategic Plan (tusd1.org)

4. **Share Point of School Safety Department**-
   Our Mission
   The mission of the Department of School Safety is to create and maintain a safe and secure educational climate for all students and staff members, through the protection of life and property; the resolution of conflict and the proactive reduction of opportunities for the commission of crime on all district property. Retrieved by OIA on 6/18/23 https://tusd1.sharepoint.com/sites/Safety

5. **Organizational Chart -Image-** From preliminary documents received on 5/10/23.

6. **SSD-Share Point-** Summary of Job Duties-
   Our Staff:

"School Safety Officers work to implement violence prevention measures and reduce student truancy. They're responsibilities include:

- Responding to schools during disturbances and student unrest.
- Investigating student confrontations and allegations of wrongdoing on school campuses or school events and recommending action to solve problem.
- Investigating reports of missing children, stranger danger (attempted abductions, indecent exposure, etc.)
- Providing security at various district events.
- Conducting conflict or crisis resolution/mediation with youth.
- Conducting staff in-service training programs on various violence/gang recognition and intervention issues.

- Delivering community presentations on gang awareness and hate crimes. They have given over 1000 presentations to parents, staff, and community groups. They're services may be requested by district staff, parents, student and community members.
- Collaborating with law enforcement agencies.

Uniformed Security Officers respond to burglar and fire alarms throughout the district. They are radio-dispatched by our own alarm monitoring service and patrol all school sites and tend to other situations involving the safety and well-being of students and staff. They provide security coverage for an area over 250 square miles for the school district, sharing similar responsibilities of the other units within our department. School Safety takes pride in providing service 24 hours a day, everyday including holidays and weekends. Duties include but are not limited to:

- Response to on campus/site violent potential circumstances or reported nighttime lockdowns during campus special events.
- Handling of reports of disgruntled employees/ public at school sites to keep or restore the peace.
- Helping to provide security at Board Meetings (in accordance with Policy BBAB), Back to School assembly, Town Hall meetings, and other district-wide events or public meetings, and providing dignitary protection.
- Investigating reported missing/lost children after school or children who reportedly did not arrive at home. This often involves transporting children and home visits, often before law enforcement arrives.
- Responding to after school-hour disorderly conduct, assaults, other disturbances on the campus, school bus or other district property.
- Conducting time sensitive, after-hour/night-time vehicle accident investigations; bus driver post-accident testing per Commercial Drivers License requirement; responding to any accident including those of a serious nature which involve a school vehicle or personal vehicle while on district business in accordance with Policy EEB and Regulation EEB-R and contacting Risk Management immediately at the scene.
- Assisting in resolving district emergency maintenance issues that occur after hours or weekends (i.e. shutting off water valves during irrigation leaks, back flow preventers, boarding of windows, calling in extensive or vulgar graffiti to dispatch for work order log, etc.).
- Providing after-hour or weekend letter delivery services to employees on home assignment for leadership or letters to public in accordance with Policy KFA, etc.
- Conducting special checks on overnight sleepers on the campus, school carnival or other special events, i.e.- Las Posadas and parades.
- Unlocking doors for employees or contractors who may have locked themselves out after regular hours.

TUSD Officers are trusted employees with approved access to sensitive information as it pertains to students/parents or staff. This is a vital and necessary element when delivering the multiple services they provide for our stakeholders.

Dispatchers are a key in providing communication with personnel in the field. They provide coverage 24 hours a day, seven days a week. There duties include:

- Record staff locations, coordinate back-up of other officers, law enforcement agencies, and requests for emergency help.
- Night shift dispatchers monitor alarm systems, dispatch Uniformed Security Officers and notify appropriate authorities as needed.
- Maintain a daily call log recording all calls with case numbers and action taken.
- Dispatchers working day shift dispatch School Safety Officers to incidents on campuses such as weapons, lost children, violence and truancy.

Traffic Safety Supervisors provide investigative assistance with any safety related issues involving school bus transportation services for the District. This includes traffic safety and control concerns at you're site, matters involving serious bus conduct reports, traffic collision investigation involving District vehicles, and neighborhood complaints. They also train district bus drivers and supervise the crossing guards.

School Safety – Crossing Guards: The Crossing Guard Coordinator provides all the administrative needs, supervision and training for over 200 adult crossing guards. Adult Crossing Guards are hired and trained before being placed with children safety as our priority and in accordance to ARS 28-797 (Arizona Department of

Transportation Traffic Safety for School Areas Guidelines). Crossing Guard Absences should be called in to 225-2110.

School Safety – Key Control: Key Control plays a vital role in the safety and security of all district personnel entering a District site. The manner in which keys and control access cards are issued and maintained impact the overall ability of the Department of School Safety to be able to reduce unauthorized access to TUSD sites. The security of sites are compromised when keys are "passed on" or not returned to Key Control. Key Control is located in the Howenstine Building *at 555 S Tucson Blvd, Tucson AZ 85716."* Retrieved by OIA on 6/28/23 https://tusd1.sharepoint.com/sites/Safety

7. **Government Accountability Office (GAO) -** Applicable Guidance: General (Section 8.08), states "The audit objectives are what the audit is intended to accomplish. They identify the audit subject matter and performance aspects to be included. Audit objectives can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria. Audit objectives may also pertain to the current status or condition of a program. The term program as used in GAGAS includes processes, projects, studies, policies, operations, activities, entities, and functions." Retrieved by OIA on 4/1/23 from: https://www.gao.gov/assets/gao-21-368g.pdf.

8. **Generally Accepted Government Auditing Standards (GAGAS),** Chapter 3: Ethics, Independence, and Professional Judgment, Application Guidance: Professional Judgment 3.117 "While this requirement places responsibility on each auditor and audit organization to exercise professional judgment in planning and conducting an engagement, it does not imply unlimited responsibility nor does it imply infallibility on the part of either the individual auditor or the audit organization. Absolute assurance is not attainable because of factors such as the nature of evidence and characteristics of fraud. Professional judgment does not mean eliminating all possible limitations or weaknesses associated with a specific engagement, but rather identifying, assessing, mitigating, and concluding on them." Retrieved by OIA on 6/29/23 from: https://gaoinnovations.gov/yellowbook/professional-judgment.html

9. **State of Arizona School Facilities Board (SFB) -**School Safety Recommendations, "Below is a list of nationally recommended physical features that may be applied to existing schools and incorporated into the design for new schools. Security measures required by the minimum adequacy guidelines for existing facilities may be implemented through the SFB with Building Renewal Grant or Emergency Deficiencies Correction funding.

Crime Prevention through Environmental Design

A national program for designing physical features to prevent crime is called Crime Prevention Through Environmental Design (CPTED). CPTED is a proactive crime prevention strategy utilized by urban planners, architects, police departments and security professionals that relies on the ability of design to influence offender decisions that precede criminal acts. CPTED principles are based on three primary school design features that include access control, natural surveillance, and the definition of territory. Dr. Jeffrey Lackney, an architect and school planner, defines those principles as follows:

1. Natural access control uses doors, shrubs, fences, gates and other physical design elements to discourage access to an area by all but its intended users.

2. Natural surveillance is achieved by placing windows in locations that allow intended users to see or be seen, while ensuring that intruders will be observed as well. Adequate lighting, glass and landscaping are similarly designed to permit unobstructed views and enhance surveillance opportunities.

3. Territorial reinforcement suggests that physical design can influence users to develop a sense of "ownership" that is perceived by potential offenders. Sidewalks, landscaping and other elements that establish boundaries between public and private areas promote territoriality.

A school's overall security system should be designed in an "onion" fashion, meaning layer upon layer in order to mitigate the highest risk potentials and assist in cost containment. The recommended approach would be an outer layer of campus perimeter security; the second layer, a controlled point of entry; and finally, a classroom security layer in case an assailant attains a complete campus breach.

Based upon the previous recommendations, and considering the new information available, the SFB recommends that the following 11 safety features be considered as elements of any school design…

4. Classroom Security Classroom safety can be improved through the use of specific types of door hardware. Traditional classroom locksets require that the door be locked from the outside while the inside lever remains operable, which means that unauthorized individuals cannot lock or unlock doors without a key. But in an emergency situation it forces teachers to open the door from the inside, insert their key in the outside cylinder, turn the key to lock the door, and then close it again, which may actually expose the teacher to the very danger they are locking the door against.

A "security classroom function" lockset has a cylinder on the inside that locks the outside lever. Teachers can lock the classroom door without having to go into the corridor. This lock type provides a door lock on the corridor-side to protect occupants, yet the lever handle inside the room retracts the latch bolt with one motion for fast egress. Classroom door handles and locks must meet fire code requirements for exits. Therefore, it is recommended that the jurisdictional fire authority approve classroom door locks prior to installation. Possible additional classroom security enhancements could include the installation of a safe for a nonlethal protection device, e.g. Tazer X2, with a biometric lock, to allow the teacher in the room to provide more defenses in case the classroom door is breached. Classroom security could also include the application of a Level I or Level II ballistic blanket to be hung on the inside of the classroom door."

10. **National Fire Protection Association (NFPA):** Safe Door Locking -What is code-compliant door locking? Starting with the 2018 edition of NFPA 101, the Code provides two options for locking classroom doors from the inside. While the 2018 edition of the Code originally allowed for one door locking option, the NFPA Standards Council issued a Tentative Interim Agreement (TIA), which—for existing installations only—allows for a second type of door lock/latch combination that continues to deliver a high level of safety to students and staff. Option One The hardware for the first option is sometimes called an interconnected latch or lock, and is similar to what you might see in a hotel room. This type of locking mechanism can be used for newly installed doors. It can also be retrofitted on existing doors.

Option Two The second option enables existing school classroom doors to be retrofitted with secondary hardware, which might include items such as a thumb turn lock. For existing classroom doors only, this option can be used in lieu of single operation hardware, which combines a latch and lock together.

This is one example of the second door locking option; it's called a dead bolt lock with a thumb turn: Performance requirements related to these fixed locking devices include the following criteria regardless of the approach taken:
• The door must be lockable from the egress side without having to open it.
• The lock cannot require special knowledge, a key, or tool to engage or disengage from the egress side of the door.
• The two releasing operations, where permitted, must not be required to be performed simultaneously to unlock/unlatch the door.
• The lock must be installed at an acceptable height— between 34 in. to 48 in. above the floor.
• The door must have the ability to be unlocked and opened from outside the classroom with the necessary key or credential.
• The staff must be drilled in the engagement and release of locks. Retrieved by OIA on 6/1/23 from www.nfpa.org.

11. **KGUN 9** - "TUCSON, Ariz. (KGUN) — Eight months after an on-campus shooting killed University of Arizona Professor Thomas Meixner, police reports just released show an unlocked door made it easier for the accused gunman to reach Doctor Meixner." Retrieved by OIA on 6/26/23 from https://www.kgun9.com/news/local-news/ua-professor-killing-police-say-an-unlocked-door-allowed-access.

12. **U.S. Secret Service National Threat Assessment Center (US SNTAC)- Images-** of Duration of the Attacks and Locations. Retrieved by OIA on 6/30/23 from https://www.secretservice.gov/sites/default/files/2020-04/Protecting_Americas_Schools.pdf

13. **US SNTAC –**" Four attacks (10%) occurred on the first day back from a regularly scheduled school holiday. Of those, three took place on the first day following an extended break, including the summer, fall, and winter holidays. A 15-year-old student shot and wounded a random classmate in the high school cafeteria on the first day of the school year. The attacker had planned the attack over the last week of his summer break. On the

morning of the incident, he shared a message on social media stating, "First day of school, last day of my life." The shooting took place four hours later. DURATION OF THE ATTACKS: Most of the attacks (n = 34, 83%) lasted five minutes or less. Two-thirds of the incidents (n = 28, 68%) lasted for two minutes or less, and nearly half of the attacks (n = 18, 44%) ended within one minute. Only six of the attacks (15%) lasted longer than five minutes, and none of the attacks lasted longer than 15 minutes.9 LOCATION OF THE ATTACKS: The attacks usually started and ended in the same location (n = 36, 88%). The most common locations of attacks were in classrooms and immediately outside of the school. Other locations included cafeterias, hallways, and administrative offices. Attacks in restrooms, locker rooms, a gymnasium, and a vestibule were less common." Retrieved by OIA on 6/30/23 from https://www.secretservice.gov/sites/default/files/2020-04/Protecting_Americas_Schools.pdf

14. **abc News, "Role of locked doors**
   Limiting entry points to school buildings, reinforcing main entrances and locking classroom doors have been among measures adopted by schools as part of they're safety measures in the years since the Columbine High School mass shooting in 1999.
   The measure has appeared to save lives in some cases. A potentially deadly shooting at a California elementary school in 2017 was likely averted when a gunman who rammed his car through a fence at the gate of the school left the grounds, apparently growing frustrated after not being able to access classrooms, authorities said at the time.
   A 2020 simulation experiment by the Department of Homeland Security's Cybersecurity and Infrastructure Security Agency found that classroom doors that lock when closed had a "significant impact" on the outcome of an active school shooter event, particularly in completing lockdown procedures." Retrieved by OIA on 6/30/23 from https://abcnews.go.com/US/locked-doors-impact-deterring-school-shootings/story?id=97235380.

15. **Policy Code: EB -**Environmental and Safety Program states: "The Superintendent or designee will establish procedures to protect the safety of all students, employees, visitors, and others present on school property or at school-sponsored events.

   The practice of safety shall also be considered a facet of the instructional plan of the schools by virtue of educational programs in traffic and pedestrian safety, driver education, fire prevention, and emergency procedures, appropriate for students at different grade levels. General areas of emphasis shall include, but not be limited to in-service training; accident record keeping; plant inspection; driver and vehicle safety programs; fire prevention; school site selection; and emergency procedures and traffic safety problems relevant to students, employees, and the community…

   Responsibilities of employees:
   Report promptly to the administrator any defects in buildings, grounds, or equipment that might prove injurious to the safety, health, or comfort of students, employees, or other persons.

   Take reasonable precaution for the safe use of buildings, grounds, and equipment by students." Retrieved by OIA on 6/16/23: https://govboard.tusd1.org/Section-E-Support-Services

16. **U.S. SNTAC**, "Projecting America's Schools U.S. Secret Service Analysis of Targeted School Violence". Weapons Used Most of the attackers (n = 25, 61%) used firearms, which included handguns, rifles, and shotguns. In total, attackers used 18 handguns and 9 long guns during the attacks, with two attackers using multiple firearms. The remainder (n = 16, 39%) used bladed weapons, which most frequently included pocket or folding knives, followed by butcher or kitchen knives, and hunting knives. In one instance, the attacker used a World War II bayonet. Three of the attackers used a combination of weapons to cause harm or damage, including one who used a knife and a claw hammer, another who used a knife and a bo staff, and another who used a firearm and a Molotov cocktail." Retrieved by OIA on 6/30/23 from https://www.secretservice.gov/sites/default/files/2020-04/Protecting_Americas_Schools.pdf.

17. **ARIZONA STATE LEGISLATURE – 15-141 –** Educational; records: injunction: special action – Section
   D. A juvenile court may require a school district to provide the court with the educational records of a juvenile who is accused of committing a delinquent or incorrigible act before the juvenile is adjudicated. The educational records shall include the juvenile's cumulative file and discipline file and, if applicable, records that are compiled pursuant to the individuals with disabilities education act (P.L. 91-230; 84 Stat. 175; 20 United States Code section 1400) and the rehabilitation act of 1973 (P.L. 93-112; 87 Stat. 394; 29 United States Code

section 794). The presiding judge of the juvenile court shall adopt procedures for the transmission of the educational records from the school district to the juvenile court. The disclosure of the educational records shall comply with the family educational and privacy rights act of 1974 (20 United States Code section 1232g) and shall ensure the ability of the juvenile court to effectively serve, before adjudication, the juvenile who's records are released. Nothing in this subsection shall be considered to prevent the juvenile court from adjudicating a juvenile prior to receiving educational records pursuant to this subsection.

E. A school district may release pupil attendance, disciplinary and other educational records to a law enforcement agency and county attorney pursuant to an intergovernmental agreement among the school district, law enforcement agency, county attorney and other state, local or tribal government agencies to create a local or tribal governmental juvenile justice network for the purpose of:

1. Providing appropriate programs and services to intervene with juveniles currently involved in the juvenile justice system.
2. Providing appropriate programs and services designed to deter at-risk juveniles from dropping out of school or other delinquent behavior.
3. Increasing the safety and security of the community and it's children by reducing juvenile crime.
F. Educational records provided pursuant to an intergovernmental agreement entered into pursuant to subsection E shall be used solely for the purposes of the agreement and shall not be disclosed to any other party, except as provided by law. Retrieved by OIA on 6/25/23 from, https://www.azleg.gov/viewdocument/?docName=https://www.azleg.gov/ars/15/00141.htm

18. **General Records Retention Schedule** Issued to: All Arizona School District and Charter Schools Student Records – Schedule Number: GS-1074, Rev 2 – "Format: Retention periods listed on this schedule apply to all records regardless of physical form or characteristic. Records, regardless of forma (including electronic, paper, microfilm, etc.) no listed in this schedule or on the approve General Retention Schedule, are not authorized to be destroyed." Retrieved by OIA on 6/25/23 from, https://azlibrary.gov/sites/default/files/General_Schedules_202204a.pdf

19. **IMAGE** FROM ARIZONA STATE LIBRARY, ARCHIVES AND PUBLIC RECORDS

20. **TUSD Regulation Code -ECA-R** "The Key Control Program is in place to protect the well-being of building occupants as well as the District's property and assets.
    I. General Guidelines
        A. When needed to conduct District business, a district employee will be issued a key from the Key Control office with proper authorization. Control access cards fall under the same guidelines as mechanical keys. (See Key Terms and Authorization [in PDF]).
        B. Project Managers will notify Key Control in advance when they have scheduled work through an outside contractor. This will allow Key Control ample time to prepare requested keys.
            i. Contractors will present an authorized key slip at Key Control for temporary issuance of District keys.
            ii. Contractors will sign an agreement they are liable up to $15,000.00 for rekeying of building for lost master keys.
            iii. Project Managers will not sign off for the release of final payment until Key   Control verifies all keys were returned.
       C. All keys issued are property of the District and must be returned to Key Control if:
            i. Employee changes classroom.
            ii. Employee transfers to another department or site.
            iii. Requested by an appropriate supervisor or administrator. If an administrator or supervisor remove keys from employee's possession (Such as a GB LOA or an Administrative Assignment to Home) they will provide a receipt listing each key number as verification of the keys taken from employee.
            iv. Employee is granted a leave of absence for a period of 30 or more calendar days.
            v. Employee is terminated, retires, or resigns in these instances Human Resources and Payroll will require clearance from Key Control indicating all keys have been returned and the employee's account is clear prior to completing separation actions for issuing final paycheck.

D. No key or control access card is to be transferred from one individual to another, or to be obtained by any source other then through Key Control. Individual with signed key slip or control access form on file in Key Control is responsible for that key or card until it is returned and key slip signed off.
E. No District keys may be duplicated.
F. Key Control is responsible for issuance and control of keys and control access cards.
G. Operations Lock Shop is responsible for making keys and maintenance of the lock and key system."
Retrieved by OIA on 6/25/23 from, https://govboard.tusd1.org/Policies-and-Regulations/Regulation-Code-ECA-R

21. **GAGAS**: Application Guidance, Evidence: 8.98 "The nature, timing, and extent of audit procedures to assess sufficiency and appropriateness are affected by the effectiveness of the audited entity's internal controls over the information, including information systems controls, and the significance of the information and the level of detail presented in the auditors' findings and conclusions in the context of the audit objectives. The sufficiency and appropriateness of computer-processed information is assessed regardless of whether this information is provided to auditors or auditors independently extract it. Assessing the sufficiency and appropriateness of computer-processed information includes considering the completeness and accuracy of the data for the intended purposes." Retrieved by OIA on 6/25/23 from, GAO-18-568G, GOVERNMENT AUDITING STANDARDS: 2018 Revision

22. **Arizona Revised Statutes, Title 13, § 13-3715**. "Unauthorized manufacture, duplication, use or possession of key to a public building; classification.
A. A person who knowingly causes to be manufactured or duplicated or who possesses or uses a key to any building or other area owned, operated or controlled by this state or any agency, board, commission, institution or political subdivision of this state without authorization from the person, or his designated representative, in charge of such building or area is guilty of a class 3 misdemeanor.
B. A person who manufactures or duplicates a key for himself or another to any building or other area owned, operated or controlled by this state or any agency, board, commission, institution or political subdivision of this state, with knowledge that he or the person requesting the manufacturing or duplication of such key does not have authorization from the person or his designated representative in charge of such building or area, is guilty of a class 3 misdemeanor." Retrieved by OIA on 6/25/23 from https://www.azleg.gov/viewdocument/?docName=https://www.azleg.gov/ars/13/03715.htm.

23. **GAGAS, 8.55** – Application Guidance: Internal Control Deficiencies Considerations – "Internal control deficiencies are evaluated for significance within the context of the audit objectives. Deficiencies are evaluated both on an individual basis and in the aggregate. Consideration is given to the correlation among deficiencies. This evaluation and the audit work performed form the basis of the auditors' determination whether, individually or in combination, the deficiencies are significant within the context of the audit objectives." Retrieved by OIA on 6/30/23 *https://gaoinnovations.gov/yellowbook/evidence.html*

24. **Policy Code: DID -Asset Management**-District Inventory Specifications and Responsibilities –"The Governing Board recognizes the District's responsibility to manage both fixed and capital assets as integral to the basic mission of providing quality education. Arizona Department of Education requires school districts to adhere to the Uniform System of Financial Records (USFR) regarding physical inventory and to maintain a detailed listing of land, buildings, furniture, and equipment.

The acquisition threshold for capitalizing items and entering them on the general fixed assets listing shall be five thousand dollars ($5,000) or greater. Items having an acquisition cost equal to and greater than one thousand dollars ($1,000) but less than five thousand dollars ($5,000) shall be placed on the stewardship listing. General fixed assets and stewardship items shall be inventoried as specified by the USFR." Retrieved by OIA on 3/1/23 from: https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-DID.

25. **Asset Management - Regulation Code: DID-R-** Section D: Fiscal Management, Regulation Title: Asset Management - Inventory Procedures-

"Receiving and Tagging Capital Assets -A purchase order for taggable, capital equipment will have a note to sites upon receipt to send all partial copies or completed original purchase order to the Asset Management Office. The receiving site must send the signed Purchase Order Receiver including bill of lading, packing slip, invoices, partial reports and warranty documents to the Asset Management Office upon receipt of capital equipment.

The Asset Management Office will input receiving of the equipment into the Asset Management database to create an Asset ID Number and forward partial receiver copies or the completed receiving original copy of the purchase order to Accounts Payable (Finance/Student Finance). The Asset Management Office will send the Asset ID Number to the receiving site via e-mail or hard copy and add the new equipment to the site inventory listing.

The receiving site is responsible for tagging the equipment with the appropriate business unit and Asset ID Tag Number as provided by the Asset Management Office. The receiving site will confirm, by signature, that the equipment has been tagged and also provide Asset Management with the corresponding project code and serial numbers when applicable.

Inventory Procedures:

TUSD requires that all district and federally funded items valued at $1000.00 or more with a useful life of a year or more will be physically accounted for annually. Asset Management will be responsible for the distribution of the annual inventory listings in the $1,000.00 and over schedule.

1. Check off items on the listing for physical verification. Items not accounted for or verified must be explained on the appropriate TUSD form (refer to DID-E).
2. Correct the inventory listing as necessary for information, including but not limited to serial number, brand name, and project code location (refer to DID-E). Proper project code identification, such as science, computer labs, drama, etc., will assist in separating the inventory listing by department at each site. This will help the Site or Department Administrator conduct future physical inventories.
3. Include new asset acquisitions valued at $1,000.00 and over that are NOT listed on inventory listings to inventories as "ADD ON's". This will also apply to transfers or surplus acquisitions in this price range.
4. Account for all items at their respective sites regardless of value and whether they were lost, damaged, or stolen.
5. Verify that all items with an existing Property Control Number also have an Asset ID Number as a cross-reference. However, it is not necessary to have the Asset ID Number placed on items that were purchased prior to July 1,1999.
6. Sign, date and return the inventory listing and the appropriate documentation to the Asset Management Office as directed on the annual inventory cover memorandum.

Asset Management recommends that sites keep copies of all transactions to assist the site in maintaining all current and future inventories.

Stewardship Listing

The purpose of the Stewardship Listing is to enhance accountability to safeguard District property and to maintain a listing of specific items with a value of $200.00 to $999.99. Equipment listed in this dollar range may require maintenance or may be identified as commonly pilfered. Asset Management recommends a physical inventory of all stewardship items be conducted every three (3) years.

Asset Management will maintain Stewardship Listings for the following categories under $1,000.00 in value, but the property will remain the responsibility of the Site or Department Administrator. The Stewardship Listing will be provided to Site or Department Administrators upon request. Retrieved by OIA on 4/12/23 from: https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-DID-R

26. **Government Auditing Standards -GAS-21-368G: 7.23** -Application Guidance: Findings –" Waste is the act of using or expending resources carelessly, extravagantly, or to no purpose. Importantly, waste can include activities that do not include abuse and does not necessary involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight." Retrieved by OIA on 6/30/23 https://www.gao.gov

27. **Policy-Code-ECAA Security (Surveillance Cameras)**
    "Authority and Scope -Tucson Unified authorizes the use of surveillance cameras in school buses, schools or on District property and body worn cameras worn by school safety officers as approved by the Superintendent, to ensure the health, welfare, and safety of all students, employees, and visitors, and to safeguard District facilities, vehicles, and equipment.

Surveillance cameras may be used in locations as deemed appropriate by the District administration but shall not be used in locations where their is a reasonable expectation of privacy…

Evidence in Disciplinary and Criminal Proceedings

Video and/or audio recordings may be used as evidence following a thorough investigation and notification to affected employee(s) or parents involving any disciplinary action, administrative proceeding, or criminal proceeding, and, under certain circumstances, may become a part of a student's educational record." Retrieved by OIA on 6/25/23 https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-ECAA

28. **Arizona State Legislature § 15-512.** "Noncertificated personnel; fingerprinting personnel; background investigations; affidavit; civil immunity; violation; classification; definition

A. Noncertificated personnel and personnel who are not paid employees of the school district and who are not either the parent or the guardian of a pupil who attends school in the school district but who are required or allowed to provide services directly to pupils without being supervised by a certificated employee and who are initially hired by a school district after January 1, 1990 shall be fingerprinted as a condition of employment except for personnel who are required as a condition of licensing to be fingerprinted if the license is required for employment or for personnel who were previously employed by a school district and who reestablished employment with that district within one year after the date that the employee terminated employment with the district." https://www.azleg.gov/viewdocument/?docName=https%3A%2F%2Fwww.azleg.gov%2Fars%2F15%2F00512.htm

29. **TUSD Regulation-Code-CF-R – Leadership Principles Regulations – Section C:** General School Administration, states: "As role models, all Administrators/Managers/Supervisors/Lead Staff shall demonstrate the following:
   - A commitment to student achievement, safety and welfare.
   - Respect for all people.
   - Treatment of each employee as an individual.
   - Coaching of employees to focus on job tasks and behaviors.
   - A clear vision that inspires the team.
   - Spirit and energy that individuals want to follow.
   - Clearly articulated ideas, values, and philosophy.
   - Behaviors as described in values and philosophy.
   - Assistance in developing others for greater or additional responsibilities.
   - Continuously guiding and motivating staff.
   - Listening to others regarding they're viewpoints.
   - Communicating proactively.
   - Coaching and disciplining with respect.
   - Praising, rewarding, and cheering others on based on achievements and accomplishments.
   - Management of financial and capital resources responsibly and effectively.
   - Maintenance of a safe environment for students, staff and visitors.
   - Time management of the work team in order to incorporate work/life balance.
   - Assisting employees in seeing the full scope of they're job." Retrieved by OIA on 6/27/23 https://govboard.tusd1.org/Policies-and-Regulations/Regulation-Code-CF-R

30. **Regulation-Code-GBJ-R, Section G: Personnel**, Regulation Title: Personnel Records and Files, "Note: Supervisors shall NOT include employee medical records in there desk file.
   Other Personnel Records
   Medical / Health Records: Workers' medical file/health records (disability, FMLA, others) will be maintained in a separate Human Resources file to protect confidentiality. The District limits access only to those who are involved in disability or FMLA management process.

   Immigration Form I-9: The Immigration Reform and Control Act of 1986 prohibits employers from hiring aliens not legally eligible to work in the United States. The District complies with the provisions of the INS regulation by requiring employees of the District to complete an INS Form I-9. These forms are maintained in a separate file in Human Resources and are available for inspection only by the appropriate authorities as designated under the Act." Retrieved by OIA on 6/22/23 from, https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-GBJ-R.

31. **Policy-Code-ECAA**, Security (Surveillance Cameras) "Records Retention and Requests -The District shall comply with all applicable state and federal laws related to record maintenance and retention.
Parents, guardians, or school personnel should be aware that Tucson Unified maintains security camera video recordings for a limited period, so any request under this policy must be made within fifteen (15) calendar days of the event.

    Regulations -The Superintendent shall establish procedures to ensure monitoring and compliance with this policy." Retrieved by OIA on 6/22/23 from, https://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-ECAA

32. **Arizona State Library, Archives and Public Records, A division of the Arizona Secretary of State -General Records Retention Schedule Issued to: All Arizona School District and Charter Schools Student Records – Schedule Number:** Disposition- "This schedule is used in conjunction with the Certificate of Records Destruction. All records disposal under this schedule must be reported on the Certificate of Records Destruction, unless transferred to the Arizona State Archives." Retrieved by OIA on 6/22/23 from, https://azlibrary.gov/sites/default/files/General_Schedules_202204a.pdf

33. **ARIZONA STATE LIBRARY, ARCHIVES AND PUBLIC RECORDS** - IMAGE-1

34. **ARIZONA STATE LIBRARY, ARCHIVES AND PUBLIC RECORDS** - IMAGE-2

35. **ARIZONA STATE LIBRARY, ARCHIVES AND PUBLIC RECORDS** - IMAGE-3

36. **GOA**, (Section 6.46), states: "Internal control plays an expanded role in the government sector. Given the government's accountability for public resources, assessing internal control in a government environment may involve considering controls that would not be required in the private sector. In the government sector, evaluating controls that are relevant to the audit involves understanding significant controls that the audited entity designed, implemented, and operated as part of its responsibility for oversight of public resources..." Retrieved by OIA on 5/26/23 from, https://www.gao.gov

GLOSSARY

Accounting Code Structure - "The account code structure provides a basis for financial reporting and budgeting and consists of the following required elements:

>**FUND**—A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are separated to carry on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. District accounting systems must be organized and operated on a fund basis. Individual funds are first classified by category and then by fund type within each category. See §V, Fund Accounting, for information on fund types for financial reporting purposes. There are three fund categories:

>**Governmental Funds**—Funds used to account for most of a district's financial resources based on the purposes for which these resources may or must be used.

>**Fiduciary Funds**—Funds used to account for fiduciary activities.

>**Proprietary Funds**—Funds used to account for a district's ongoing activities that are financed and operated in a manner similar to private business enterprises. Proprietary funds are generally self-sustaining with the primary source of revenues being user charges." USFR (azauditor.gov).

American Institute of Certified Public Accountants (AICPA) "Is the national professional organization of Certified Public Accountants in the United States, with more than 418,000 members in 143 countries in business and industry, public practice, government, education, student affiliates and international associates." https://www.aicpa.org/

Arizona General Accounting Office (GAO) – "The General Accounting Office (GAO) is responsible for establishing statewide accounting policies and procedures, managing the Arizona Financial Information System (AFIS), administering the statewide payroll through the Human Resources Information Solution (HRIS), preparing the statewide financial reports, and providing technical assistance and other management advisory services." Home | General Accounting Office (az.gov)

Arizona Revised Statutes (A.R.S.): "The statutes are made by the Arizona State Legislature during a legislative session. They are complied by Legislative Council, with the official publication codified by Thomson West. Citations to statutes include Titles which represent broad subject areas. The Title number is followed by the Section number. For example, A.R.S. § 41-1001 is the definitions Section of Title 41 of the Arizona Administrative Procedures Act. The "§" symbol simply means "section" Available online at www.azleg.gov

Assurance Engagements - "An objective examination of evidence for the purpose of providing an independent assessment on governance, risk management and control processes for the organization."
https://www.theiia.org/globalassets/documents/about-us/what-is-internal-audit/ia-assurance-insight-and-objectivity

Attribute Sampling – "Is a statistical sampling method used in auditing to evaluate whether a population of items meets a specific characteristic or attribute. This method involves selecting a sample of items from a population and checking whether each item possesses the attribute of interest.

For example, an auditor may test a sample of invoices from a population of invoices to determine the accuracy of the invoices. The auditor may choose to sample invoices that have a certain attribute, such as invoices over a certain dollar amount or invoices from a specific time period." Reference source: American Institute of Certified Public Accountants (AICPA). (2017). AU-C Section 350: Audit Sampling.
https://www.aicpa.org/content/dam/aicpa/researchstandards/auditattest/downloadabledocuments/2017/au-c-00350.pdf

Audit Methodology and Procedures - Defined by GAO 8.11 -Applicable Guidance: General –"The methodology describes the nature and extent of audit procedures for gathering and analyzing evidence to address the audit objectives Audit procedures are the specific steps and tests auditors perform to address the audit objectives."
https://www.gao.gov/assets/gao-18-568g.pdf

Best Practice - "A procedure that has been shown by research and experience to produce optimal results and that is established or proposed as a standard suitable for widespread adoption." Defined by Merriam Webster -
https://www.merriam-webster.com/

Cause - Defined by Standard 6.25 in Government Auditing Standards (GAS): "The cause is the factor or factors responsible for the difference between the condition and the criteria and may also serve as a basis for recommendations for corrective actions. Common factors include poorly designed policies, procedures, or criteria; inconsistent, incomplete, or incorrect implementation; or factors beyond the control of program management. Auditors may assess whether the evidence provides a reasonable and convincing argument for why the stated cause is the key factor contributing to the difference between the condition and the criteria." https://www.gao.gov/assets/gao-21-368g.pdf

Condition -Defined by Standard 6.26 in GAS: "Condition: Is a situation that exists. The condition is determined and documented during the audit." https://www.azleg.gov/viewdocument/?docName=https://www.azleg.gov/ars/15/00213-01.htm

Construction – Defined by the Arizona State Legislature: '" Construction" means the process of building, altering, repairing, improving, or demolishing any school district structure or building, or other public improvements of any kind to any school district real property. Construction does not include the routine operation, routing repair or routine maintenance of existing structures, buildings or real property.' https://www.azleg.gov/viewdocument/?docName=https://www.azleg.gov/ars/15/00213-01.htm

Contract - Defined by Arizona state legislature: "means all types of state agreements, regardless of what they may be called, for the procurement of materials, services, construction, construction services or the disposal of materials." https://www.azleg.gov/viewdocument/?docName=https://www.azleg.gov/ars/41/02503.htm

Control – "The Institute of Internal Auditors (IIA) defines control as any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goal will be achieved." https://global.theiia.org

Cost Benefit Analysis – "It is a process used to make decisions. It takes into account both quantitative and qualitative factors for analysis of the value for money for a particular project or investment opportunity. Benefits to costs ratio and other indicators are used to conduct such analyses. The objective is to ascertain the soundness of any investment opportunity and provide a basis for making comparisons with other such proposals." https://economictimes.indiatimes.com/definition/cost-benefit-analysis

Cardiopulmonary resuscitation (CPR) – "A procedure used to restore normal breathing when the heart stops beating that includes clearing the air passages to the lungs, mouth-to-mouth artificial respiration, and applying pressure to the chest to massage the heart." https://www.merriam-webster.com/dictionary/cardiopulmonary%20resuscitation

Criteria -Defined by Standard 6.25 in GAS: "Criteria: For inclusion in findings, criteria may include the laws, regulations, contracts, grant agreements, standards, measures, expected performance, defined business practices, and benchmarks against which performance is compared or evaluated. Criteria identify the required or desired state or expectation with respect to the program or operation. Criteria provide a context for evaluating evidence and understanding the findings, conclusions, and recommendations in the report. In a financial audit, the applicable financial reporting framework, such as generally accepted accounting principles, represents one set of criteria." https://www.gao.gov/assets/gao-21-368g.pdf

Due Diligence – "Due diligence is the process of obtaining and reviewing documentation to verify that the procuring entity procured contracts pursuant to the School District Procurement Rules and determining that the contract price and terms are favorable to the district to receive the best value for the good or service desired.

Whether administering or purchasing from a cooperative purchasing agreement, districts are responsible for ensuring that procurements are done in accordance with School District Procurement Rules." Defined by HG Legal Resources. https://www.hg.org/legal-articles/what-is-the-relevance-of-industry-standards-under-the-law-36794

Effect - Defined by Standard 6.28in GAS: or potential effect: "The effect or potential effect is the outcome or consequence resulting from the difference between the condition and the criteria. When the audit objectives include identifying the actual or potential consequences of a condition that varies (either positively or negatively) from the criteria identified in the audit, effect is a measure of those consequences. Effect or potential effect may be used to demonstrate the need for corrective action in response to identified problems or relevant risks". https://www.gao.gov/assets/gao-21-368g.pdf

Electronic Code of Federal Regulations (eCFR) - "The Electronic Code of Federal Regulations (eCFR) is a web version of the Code of Federal Regulations (CFR) that is update daily to better reflect its current status. The eCFR is an

editorial compilation of CFR material and amendments published in the daily Federal Register."
https://www.ecfr.gov/reader-aids/understanding-the-ecfr/what-is-the-ecfr

Financial Management – "§ 200.302- (a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. See also § 200.450."
eCFR: 2 CFR Part 200 -- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Government Accountability Office (GAO) – "Regulates the Generally Accepted Government Auditing Standards, (GAGAS), that provide audit standards that should be followed for governmental audits."
https://www.gao.gov/products/gao-23-106303

Grant Agreement – "Means a legal instrument of financial assistance between a Federal awarding agency or pass-through entity and a non-Federal entity that, consistent with 31 U.S.C. 6302, 6304." eCFR :2 CFR Part 200 -- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Individuals with Disabilities Education Grants (IDEA) – "Grant is intended to support students with disabilities. These funds are used to provide special education services and to support the inclusion of students with disabilities in the general education classroom." eCFR :2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Industry Standard – "Is the average by which those in a particular field govern themselves. It is the ordinary manner of doing things in that field and can serve to establish different things in various legal settings." Defined by HG Legal Resources https://www.hg.org/legal-articles/what-is-the-relevance-of-industry-standards-under-the-law-36794

Internal Auditing – IIA's definition "Internal auditing is an independent, objective, assurance and consulting activity designed to add value and improve an organization's operations.   At its simplest, internal audit involves identifying the risks that could keep an organization from achieving its goals, making sure the organization's leaders know about these risks, and proactively recommending improvements to help reduce the risks." Additionally, "Internal auditors are explorers, analysts, problem-solvers, reporters, and trusted advisors. They bring objectivity and a variety of skills and expertise to the organization." https://global.theiia.org/about/about-internal-auditing/pages/about-internal-auditing.aspx

Internal Control – "A plan of organization under which employees' duties are arranged, and records and procedures are designed, to make it possible to exercise effective control over processes. Internal control procedures which call for proper authorizations by designated officials for all actions performed that must be specified and followed." https://global.theiia.org

Organizational Chart – "Organizational charts are the presentation of reporting relationships and employee roles in an enterprise. A well-structured organizational structure would help improve productivity, but a poor organizational structure can weak the organization." https://www.orgcharting.com/poor-organizational-structure/

Pass-through entity (PTE) – "Means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a federal program. responsibilities will review Federal agency regulations and implementation of this part, and will provide interpretations of policy requirements and assistance to ensure effective and efficient implementation. Any exceptions will be subject to approval by OMB. Exceptions will only be made in particular cases where adequate justification is presented." eCFR :: 2 CFR Part 200 -- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Program operations – "Program operations are the strategies, processes, and activities management uses to convert inputs into outputs. Program operations may be subject to internal control." https://www.gao.gov/assets/gao-21-368g.pdf

Sampling – "Statisticians define sampling as the procedure used to select a subset of individual units (people, organizations, objects, etc.) from an entire population. Sample characteristics are than established and used to estimate characteristics of the population as a whole. Internal auditors use sampling to provide both factual

evidence and a reasonable basis to draw conclusions about a population from which the sample was selected."
https://internalauditor.theiia.org/en/articles/2022/april/audit-sampling/

Stewardship Listing – "The purpose of the Stewardship Listing is to enhance accountability of safeguarding District property and to maintain a listing of specific items with a value of $1,000.00 to $5,000.00. Equipment listed in this dollar range may require maintenance or may be identified as commonly pilfered. Asset Management will maintain Stewardship Listings for the following categories above $1,000.00 in value; technology equipment with a value of $200.00 and above will also be added to the stewardship listing. The property will remain the responsibility of the Site or Department Administrator". Employee Network - DOG.pdf - All Documents (sharepoint.com).

The Institute of Internal Auditors (IIA) – "Is an international professional association; it is a worldwide leader, authority, and principal educator for internal auditing professionals." https://global.theiia.org

U.S. Department of Education (DOE) - "Is the agency of the federal government that establishes policy for, administers and coordinates most federal assistance to education. It assists the president in executing his education policies for the nation and in implementing laws enacted by Congress." https://www2.ed.gov