



**ARIZONA DEPARTMENT OF EDUCATION**

The Audit Unit

1535 W. Jefferson St, Bin 19 • Phoenix, AZ 85007

Phone (602) 364-2097 Fax (602) 542-4056

May 4, 2009

Letter Report No. 09-07

Dr. Cathy Stafford, Superintendent  
Avondale Elementary School District  
235 West Western Avenue  
Avondale, AZ 85323

RE: ADM Audit Letter—Avondale Elementary School District

Dear Dr. Stafford:

The Arizona Department of Education Audit Unit has conducted an audit of the Avondale Elementary School District's Average Daily Membership for Fiscal Years 2005, 2006, and 2007. The purpose of the audit was to determine whether the District properly reported student attendance, offered students sufficient statutorily-mandated instructional hours, and to determine if it received the correct amount of State Aid.

Based on the audit work performed, we found no material discrepancies requiring an adjustment in State Aid for the fiscal years audited. However, we found that the District needs to ensure that its student records are maintained properly. Auditors reviewed a sample of attendance records and identified the following problems:

- **Missing records**—Out of a sample of 210 students, auditors identified 41 original student records that were missing, primarily from 7<sup>th</sup> and 8<sup>th</sup> grade students who had transferred to another district. As a result, auditors were unable to determine the accuracy of the students with missing attendance records' ADM. While auditors obtained attendance information for these students from the District's automated attendance system, this information should have been substantiated by original teacher attendance documentation.

According to District administrators, the District's policy was to transfer student files to the new district instead of maintaining them at the District. The District should ensure that it retains all student attendance records according to the schedule developed by the Arizona State Library, Archives, and Public Records.

- **Altered records**—Over 20 percent (36 of the 176 available for review) of the original attendance records had been altered by handwritten changes or had “white-out” over the original entries. Instead of altering original records, the District should use supplemental documentation that displays and supports changes illustrating that the original information is no longer accurate. For example, if a student is marked absent during the first part of the day and then arrives later, a log could be kept that records when the student arrived or left for the day.

The Audit Unit expresses its appreciation to the Avondale Elementary School District superintendent and staff members for their cooperation and assistance during the course of the audit. If you have any questions, please contact me at (602) 364-2097, or my email address: [arthur.heikkila@azed.gov](mailto:arthur.heikkila@azed.gov).

Sincerely,

Arthur E. Heikkila  
Chief Auditor

cc: Ms. Margaret Dugan  
Deputy Superintendent  
Arizona Department of Education