

Palo Verde Unified School District

Background

Palo Verde School District unified on July 1, 1936. This allowed the community to look to one board of education for the planning and development of a complete program of educational services from kindergarten through the twelfth grade. Prior to 1936, the valley was served by a Union Elementary School District organized in 1908 and a Union High School District organized in 1914.

The first formal school in Palo Verde Valley began on September 16, 1902, under a mesquite tree just east of the Palo Verde Lagoon. Children from only three families were present on that first day of school.

From 1907 through 1914 the district built nine schools. The original school sites were eventually replaced with six schools which are the current facilities. These six schools encompass a district of 1,027 square miles, providing educational services to approximately 3,900 students.

In 1998, Palo Verde School District had an operating budget of \$21 million and received approximately \$3,930 per student. In addition, with the exception of the two high schools (Palo Verde High and Twin Palms Continuation High), each school has more than \$1 million which they may spend at their discretion. Palo Verde High has more than \$2 million and Twin Palms has approximately \$350,000 in discretionary money.

Monies collected from the state are based on attendance. In the past, the attendance count included excused absences, i.e., doctor appointments, illness, death in the family, etc. For fiscal year 1999, the money collected will be based upon positive attendance. A student must be present in school to count toward the allocation.

With the new programs instituted since the start of the district, federal and state funding has increased along with student population and student programs. This has created a need for implementation of modernization and procedures policies.

To accomplish these goals, a new superintendent was appointed on June 26, 1998. He is in the process of reviewing and upgrading current procedures and making changes necessary to bring the school district up to requirements established by the board.

Findings

1. Purchases and purchase orders are difficult to track and have created a need for a more positive check and balance system.

2. Use of district credit cards for purchases relating to school meetings and other activities has become a common practice. At times, this type of use is outside the scope of established sound business practices.

3. Supplies or equipment such as computers, cell phones, etc., are being removed from school district premises without proper control procedures.

4. Small hand tools and test equipment are not being properly accounted for.

Recommendations

President of Palo Verde School Board direct that:

1. A procedure for purchases and purchase orders be initiated that provides dollar limitations to be established. On purchases greater than an established amount, include the requirement of more than one signature.

2. The use of district credit cards be discontinued and require that reimbursement of authorized expenses be allowed only from original dated receipts.

3. Procedures be established that would permit equipment to be used off school property under strict controls to preclude unauthorized use and removal of items from school district premises.

4. An inventory system be established that will record any transactions within the district.