TUCSON UNIFIED SCHOOL DISTRICT
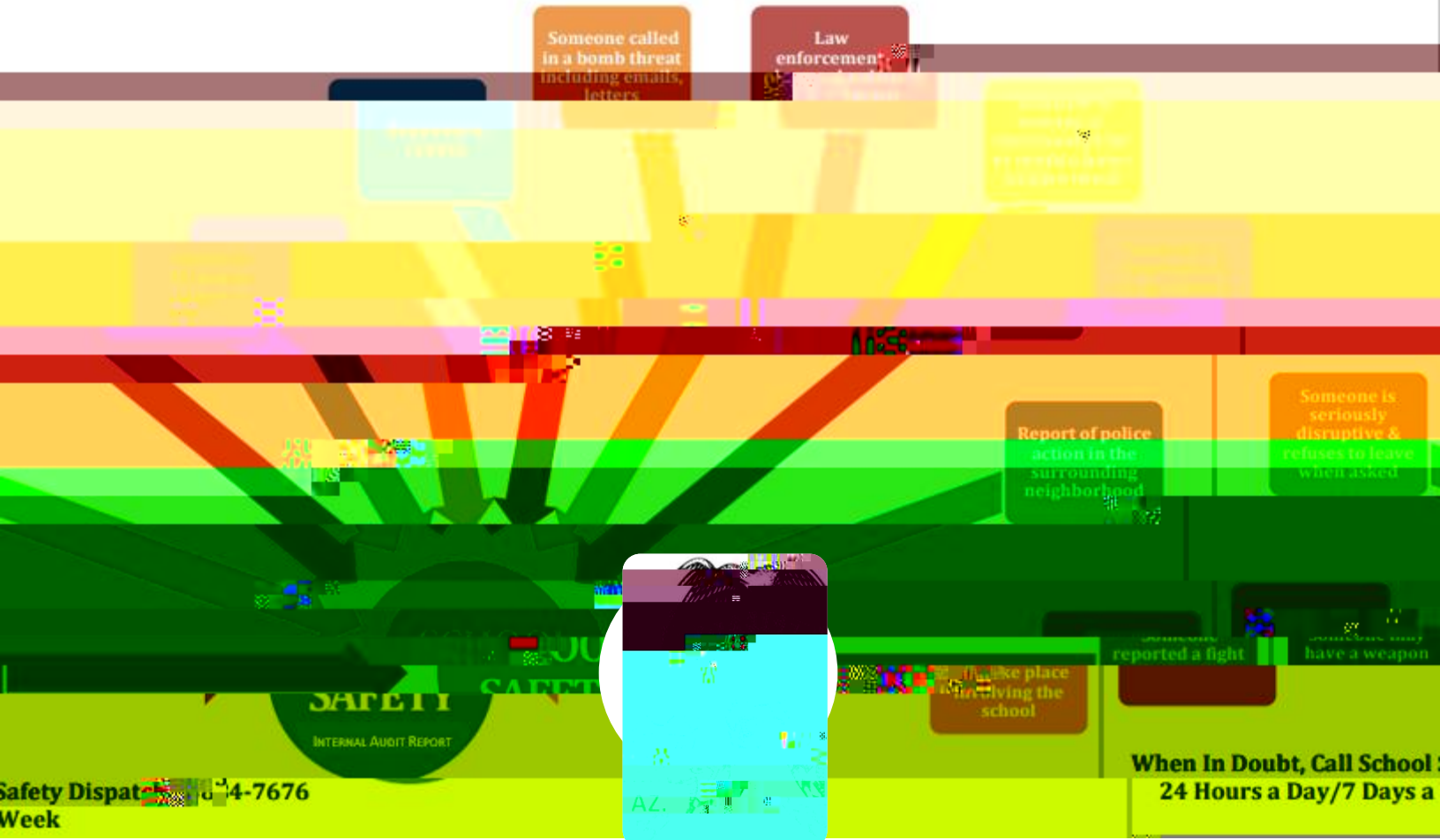
July 03, 2023

WHEN TO CALL SCHOOL SAFETY

REPORT #: 005_FY2022-2023
MARTHA SMITH
INTERNAL AUDITOR

7KH REMHFWLYHV RI WKH DXGLW ZHUH WR YHULI\ Wikf GHSDUWP 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 DGGUHVVHG E\ 786'·V SROLFHV

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-XS·V DQG FDOO ORJV

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

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The SSD undertakes a variety of activities and responsibilities per each of their sectors. The department's SSD shares elaborates 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.18 re W* n BT 0.439 0.188 0.627 rg /TT1 9 Tf 72.18 564.1 Td [(Hel)3 (og6oTd [(yg.

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

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{ /vÀ •š]P š]vP •šµ vš }v(Œ}vš š]}v• v oo P š]}v• }(Á(school events and recommending action to solve problem.

{ /vÀ •š]P š]vP Œ ‰}Œš• }(u••]vP Z]o Œ vU •šŒ vP Œ exposure, etc.)

{ WŒ}À]]vP • µŒ]šÇ š À Œ]}µ•]•šŒ] š À š•X

{ }v µ š]vP }v(o š }Œ Œ]•]• Œ •}oµš]}vlu] š]}v Á]šZ Ç

{ }v µ š]vP -•Œvi(tja/ini(in-service training programs on various violence/gang recognition and intervention issues.

{ o]À Œ]vP }uuµv]šÇ ‰Œ • vš š]}v• }v P vP Á Œ v•• v over 1000 presentations to parents, staff, and community groups. Their services may be requested by district staff, parents, student and community members.

{ }oo }Œ š]vP Á]šZ o Á v(}Œ u vš P v] •X

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 is compromised when keys are "passed on" or not returned to Key Control.

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

conditions, request explanations, provide examples, share analyzed d
differences of opinions, provide/request additional information by/fro

Audit observations and recommendations are listed below in the orde

<div align="center">AUDIT OBSERVATIONS AND RECOMMENDA</div>

1. **LOCKING MECHANISM ON CLASSROOM DOORS ARE DISABLED**

   CONDITION: Automatic locking mechanisms for classroom doors hav
   - x Specifically, magnets have been added to the locking mec
     classroom doors from automatically locking as designed a   y the
     only way to lock an affected door, is to first open the door   gnet(s),
     then re-close the door.

   CRITERIA: State of Arizona School Facilities Board (SFB) issued D   ´
   Recommendations µ   Z K L F K   L Q F O X G H V á list of nationally reco   atures
   that may be applied to existing schools and incorporated into the   s.
   Security measures required by the minimum adequacy guidelines   ay be
   implemented through the SFB with Building Renewal Grant or Em
   Correction funding.

   Crime Prevention through Environmental Design
   A national program for designing physical features to prevent crim
   Through Environmental Design (CPTED). CPTED is a proactive crim
   utilized by urban planners, architects, police departments and sec
   on the ability of design to influence offender decisions that prece
   principles are based on three primary school design features that
   natural surveillance, and the definition of territory...

   $ V F K R R O · V R Y H U D O O V H F X U L W \ V \ V W   E H G H V L J Q H G
   upon layer in order to mitigate the highest risk potentials and assi   . The
   recommended approach would be an outer layer of campus perin   nd
   layer, a controlled point of entry; and finally, a classroom security   nt
   attains a complete campus breach ¬

   Based upon the previous recommendations, and considering the   ble, the
   SFB recommends that the following 11 safety features be considere   school
    G H V L J Q ¬

   4. Classroom Security Classroom safety can be improved through   es of
   door hardware. Traditional classroom locksets require that the do   outside
   while the inside lever remains operable, which means that unauth   not lock
   or unlock doors without a key. But in an emergency situation it for   the
   door from the inside, insert their key in the outside cylinder, turn t   r, and
   then close it again, which may actually expose the teacher to the v   cking
   the door against ¬ ꞵµ

   sr2swShack

<div align="center">5</div>

´6DIH 'RRU -/RRNLQJ 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 ³ for existing installations only ³ 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.
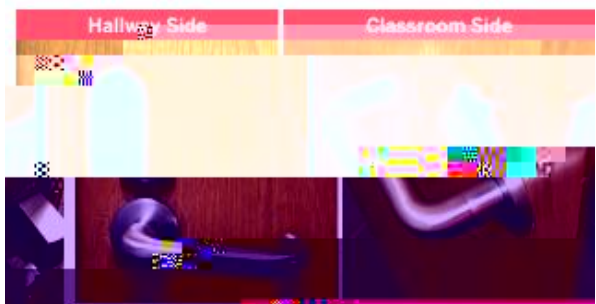
IMAGES ARE FROM THE NFPA 101, 2021 EDITION

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

‡ 7KH GRRU PXVW EH ORFNDEOH IURP WKH HJUHVV VLGH ZLWK

‡ 7KH ORFN FDQ RW UHTXLUH special knowledge, a key, or tool to engage or disengage from the egress side of the door.

‡ 7KH WZR UHOHDVLQJ RSHUDWLRQV ZKHUH SHUPLWWHG PXV simultaneously to unlock/unlatch the door.

‡ 7KH ORFN PXVW EH LQVWDOO³ located 34 in to 48 in. above the floor. HHLJKV

‡ 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 WKH HQJDJHPHQW DQ° UHOHDVH RI ORFNV µ

EFFECT: Classroom doors that are QR Znlócked µprovide unauthorized individuals unhindered access to classrooms and their occupants. Providing a safe and secure environment, in addition to protecting the GLVWULFW·V VWXGHQWV DQG VWDII should be the based and primary focus when developing protocols, and implementing best practices.

In recent news, TUCSON, Ariz. (KGUN9) ³ 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 · access to Professor Meixner.[11]

A study conducted by the United States Services National Threat Assessment Center (U.S. SNTAC) WLWOHG ´3URMHFWLQJ Secret Service Analysis of Targeted School

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9 L R O H Q e F e H g t u in which an attack is conducted, is 1 minute or less, 44% of the time. The percentages and locations are illustrated bellow.
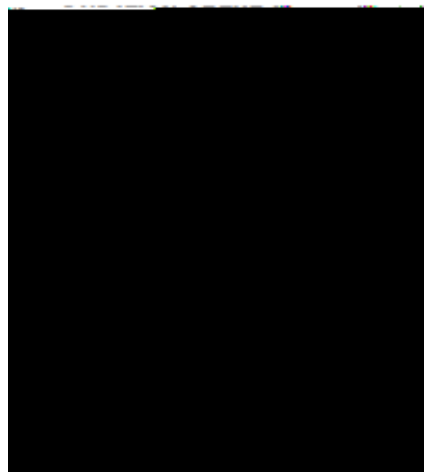
LOCATION OF THE ATTACKS		
Classroom	Outside	Office
Cafeteria	Hallway	Restroom
Locker room	Gym	Vestibule

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

7 K H F R Q G X F W H G V W X G \ E L R O H Q o f t h e A t t a c k s 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. µ [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, ´' R R U V Z H U H X Q O R F N H G L Q 3 D U N O D Q G 8 Y D O G H D Q G 0 6 . & R X O G / R F N V G I

$ Q V Z R u l e 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. µ [14]

CAUSE:

x Prioritizing convenience over the safety and security of occupants.
x SSD verbally stated that magnets on classroom doors are D G L V W U L F W ´ S U R W R F R O µ implemented for V W D D r i v e n ience.

RECOMMENDATION:

a. Written Governing Board policy should be included L Q W K H G L V W U L F W · V Z H E V L W H

    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: ΄7KH 6XSHULQWHQGHQV 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 FRPPXQLW\¬

Responsibilities of employees:

    ¾ 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. μ̈[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

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

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sufficiency and appropriateness of computer-processed information includes considering the completeness and accuracy of the data for the L Q W H Q G H G 2 S X U S R V H V µ

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:
- ƒ Employees shared a password for the Key Stone system.
- ƒ No records of key audits were provided; staff indicated none have been performed as required by ECA-R, section V. Key Audits.
- ƒ 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.
    - o This increases the likelihood of keys not being turned in.
    - o 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.
- ƒ Changes to signed key slips containing no initial/acknowledgment from the original signer.
- ƒ (O H F W U R Q L F ´) D F X W O \ $ F F H V V (All errors were subsequently corrected) W H U . H \ V µ 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.
- ƒ P L V S O D F H G N H \ V O L S I R U P V D Z D L W L Q J V L J Q D W X U H V I U R P D J U H H P H Q W µ
- ƒ Not all forms reflect the correct address for the new location of the Key Control G H S D U W P H Q W L Q F O X G L Q J W K H ' L V W U L F W · V ($ &
- ƒ 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 · V U H J X O D W L R Q (& $
- b. Provide staff with relative training on processes, procedures, and internal controls.

    c. Establish and ensure basic fundamental process are in place, such as:
   - Internal controls (i.e., segregations of duties, safeguarding of assets, etc.).
   - Support (i.e., additional staff should be trained in key control processes).
   - 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,

ƒ Nine out of ten physical records contained inaccuracies and/or discrepancies.

ƒ 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.

ƒ 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.

ƒ One employee, retired from the District on May of 2022, was showing active with one key assigned to them in the Key Stone system.

ƒ The physical records indicate this employee was assigned four keys.

ƒ This same retired employee was recorded to have turned in 9 keys, even though only having been assigned four keys.

ƒ The employee was observed, by the OAI, having over 50 keys in their possession.

ƒ Nine randomly selected records had a combination of inconsistencies:
  o Individuals listed in the wrong department
  o Incorrect key code(s) entered in the system vs. the physical form
  o Incorrect dates; differing from the system vs. acknowledgment of receipt
  o 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 its 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 US FR."

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 departments' 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 inventory was obtained from the Asset Management (AM) department. The worksheet from AM showed a total of

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   D Q G   W K H $ 0 · V   Z R U N V K H H W

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		

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

,QVWUXFWRU·V HIIHFWLYHQHVV LV QRW EHLQJ VXUYH\HG E\ WI

areas of improvement.

Teaching environment and methodology, the learning environment and format used to teach

10. SUPERVISOR'S EMPLOYEE FILES

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

CRITERIA0 0 612 792 reWBT/TT1 9 Tf95.82 673.86 r.U*nBTC2Td[ONDITIO)3 (N)]ETQq 0 612 792 reWBBT/TT1 9 ti(3.86 r.U*nnq 0 612 792 reWBT/

CRITERIA: TUSD Regulation-Code-CF-R ²Leadership Principles Regulations ²Section C: General School Administration, states: ´$V UROH PRGHOV DOO $GPLQLVWUDWRUV 0D Staff shall demonstrate the following ¬

Communicating proactively ¬

- x Management of financial and capital resources responsibly and effectively.
- x Maintenance of a safe environment for students, staff and visitors.
- x Time management of the work team in order to incorporate work/life balance.
- x $VVLVWLQJ HPSOR\HHV LQ VHHLQ²J WKH IXOO VFRSH RI WK

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 m DQDJHU·V VWDWHPHQW 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-/LQH FRQWLQXR-XVRUNKLDYH YOCRERpRovide partial video footage.

SSD does not have direct access to video feeds from bus cameras on leased buses; this could

SSD doeSSD doesim1²1¾3ﬁﬁﬁﬁﬁ

IMAGE-3

FIGURE 1

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 opport   unities 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:

   x Responding to schools during disturbances and student unrest.

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

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

   x

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.

A

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 facilities or components where keys or access control is organized and 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) -** Appel to Guidance Green Section 8.10s, state that 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, and functions. State Audit_ Retrieved by OIA on 4/11/23 from: (function._ 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 Green Section 3.110 "While this 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 controlling 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, SFB also provides a list of recommended physical features that may be applied to existing schools and incorporated into the design for new schools. Security measures required by the minimum

4. Classroom Security Classroom safety can be improved through the use of specific types of door hardware.

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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 X _

Retrieved by OIA on 6/30/23 from https://www.secretservice.gov/sites/default/files/2020-04/Protecting_Americas_Schools.pdf

14.   E Á•U ^Z}o }(o} I   }}Œ•

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

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https://abcnews.go.com/US/locked-doors-impact-deterring-school-shootings/story?id=97235380.

15. **Policy Code: EB -** v À] Œ } v u v š o v ^ (š Ç W Œ } P Œ u •š š • W ^d Z ^ µ ‰ Œ] v š v v š
procedures to protect the safety of all students, employees, visitors, and others present on school property or

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 Guidan

Surveillance cameras may be used in locations as deemed appropriate by the District administration but shall
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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, v U µv Œ Œš]v]Œ µu•š v •U u Ç }u %Œ Œetr]eÀed •š µ vš─•
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
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31. **Policy-Code-ECAA**, Security (Surveillance u Œ 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

GLOSSARY

Accounting Code Structure - ^ d Z } µ v š } • š Œ µ š µ Œ ‰ Œ } À] • •] • (} Œ ( ] v v] o Œ consists of the following required elements:

> **FUND** v 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** v & µ v • µ • š } } µ v š (} Œ u } • š } ( ] • š Œ] š [• ( ] v v] o Œ • } purposes for which these resources may or must be used.

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

> **Proprietary Funds** v & µ v • µ • š } } µ v š (} Œ] • š Œ] š [• } v P }] v P š] À] š] • š Z š in a manner similar to private business enterprises. Proprietary funds are generally self-sustaining with the ‰ Œ] u Œ Ç • } µ Œ } (Œ À v µ • USFR (azauditor.gov). Œ Z Œ P • X _

American Institute of Certified Public Accountants (AICPA) ʹ 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 (( ] o] š • v] v š Œ v š] } v https://www.aicpa.org/ š • X _

Arizona General Accounting Office (GAO) t ʹ 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 • š š Á] ( ] v v] o Œ ‰ } Œ š • U v ‰ Œ } À]] v P š Z v] o • •] • š v Home | v } š Z Œ u v General Accounting Office (az.gov)

Arizona Revised Statutes (A.R.S.): ^ d Z • š š µ š • Œ u Ç š Z Œ] Ì } v ^ š š > P] • o š µ Œ µ the ive.00t

editorial compilation of CFR material and amendments published in th   ] o Ç &   Œ o Z P] • š Œ X _

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https://internalauditor.theiia.org/en/articles/2022/april/audit-sampling/

Stewardship Listing t ^dZ ‰µŒ‰}• }(šZ ^š Á Œ •Z]‰ >]•š]vP]• š} vZ v }µš]
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
^]š }Œ ‰ Œšu v š Employee Network - DSC Off - All Documents (sharepoint.com).

The Institute of Internal Auditors (IIA) t ʌs 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) - ʌs 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 X https://www2.ed.gov