



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

August 21, 2014

The Honorable John Allen, Chair
Joint Legislative Audit Committee

Dear Representative Allen:

Our Office recently initiated a 6-month followup of the Clifton Unified School District's implementation status for the 31 audit recommendations presented in the performance audit report released in April 2014.

The District is not operating a school for fiscal year 2015, and it is unclear at this time whether the school will ever reopen. The District's students are attending neighboring school districts under the State's open enrollment statutes, and the District is not providing other services for students such as transportation or food service. The District currently employs only a very small number of staff to perform minimal maintenance of its facilities and some basic administrative functions. The Greenlee County School Superintendent's Office is handling any needed business office functions for the District.

Unless the District reopens its school during the 24-month follow-up process or unless we are otherwise directed by the Joint Legislative Audit Committee, this report concludes our follow-up work on the District's efforts to implement the recommendations resulting from the April 2014 performance audit.

Sincerely,

Debbie Davenport
Auditor General

DD:bh

cc: Tom Powers, Greenlee County School Superintendent
Governing Board
Clifton Unified School District