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DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
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DEPUTY AUDITOR GENERAL

December 20, 2018

Governing Board
Palominas Elementary School District No. 49
P.O. Box 38
Hereford, AZ 85615

Members of the Board:

We previously notified you that the District had not complied with the *Uniform System of Financial Records* (USFR) based on our review of the District's fiscal year 2017 financial audit reports and the USFR Compliance Questionnaire prepared by an independent certified public accounting firm.

We performed a status review as of November 20, 2018, to determine if the District had made improvements to substantially comply with the USFR. Based on our review of the District's records and procedures, and interviews with district personnel, we determined that the District substantially complied with the policies and procedures described in the USFR. Any remaining deficiencies have been discussed with district management.

Thank you for the assistance and cooperation that your administrators and staff provided during our status review. If you have questions concerning this matter, please call Cris Cable, Accounting Services Manager, or me at (602) 553-0333.

Sincerely,

Laura J.P. Miller, CPA
Accounting Services Director

cc: Ms. Marylotti Copeland, Superintendent
Ms. Staci Buonaccorsi, Business Manager
Palominas Elementary School District No. 49
The Honorable Jacqui Clay, Cochise County School Superintendent
Ms. Shari Zara, Deputy Superintendent Operations
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education