



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

May 4, 2016

Governing Board
Seligman Unified School District No. 40
P.O. Box 650
Seligman, AZ 86337

Members of the Board:

In accordance with Arizona Revised Statutes (A.R.S.) §15-914, school districts required to have an annual financial statement audit may convert to a biennial audit schedule if the previous annual audit did not contain any significant negative findings. Such districts must have a biennial financial statement audit and submit the related audit reports to our Office within 9 months of fiscal year-end. At the same time, the District's auditors must prepare and submit a Uniform System of Financial Records (USFR) Compliance Questionnaire. The District's reports for the 2 years ended June 30, 2015, and questionnaire for the year ended June 30, 2015, were due by March 31, 2016; however, we have not received them. Consequently, the District has not complied with the USFR and state law in regard to report submission.

If the District does not submit the reports and questionnaire within 90 days of the date of this letter, we will notify the Arizona State Board of Education of the District's noncompliance and request that appropriate action be taken as prescribed by A.R.S. §15-272.

If you have questions about this letter or the action the District must take, please call me at (602) 553-0333.

Sincerely,

Megan Suzanne Smith, CPA
Accounting Services Manager

cc: Ms. Diane Pritchett, Superintendent
Ms. Rhonda Smith, Operations Manager
Seligman Unified School District No. 40
The Honorable Tim Carter, Yavapai County School Superintendent
Ms. Shari Zara, Deputy Superintendent Operations
Ms. Christy Ellison, Deputy Associate Superintendent, Grants Management
Arizona Department of Education