



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

August 11, 2010

Governing Board
Littlefield Unified School District No. 9
P.O. Box 730
Littlefield, AZ 86432

Members of the Board:

We have received the District's audit reports and Uniform System of Financial Records Compliance Questionnaire for the year ended June 30, 2009. Therefore, the District has met the report submission requirements for that year.

However, the audit reports submitted were for an annual single audit while the District contracted for an annual financial statement audit. We did not receive a contract amendment to change the type of audit outlined in the original contract from a financial statement audit to a single audit for fiscal year 2009. Please submit the contract amendment to our Office, as soon as possible.

If you have questions concerning this matter, please call me at (602) 553-0333.

Sincerely,

Michael G. Stelpstra, CPA
Accounting Services Manager

cc: Dr. Michael Robison, Superintendent
Littlefield Unified School District No. 9
The Honorable Mike File, Mohave County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent for Business and Finance
Arizona Department of Education