



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

June 8, 2009

Governing Board
Solomon Elementary School District No. 5
P.O. Box 167
Solomon, AZ 85551-0167

Members of the Board:

In our December 2008 compliance review report we notified you that the District had not complied with the *Uniform System of Financial Records* (USFR) for the year ended June 30, 2007.

We have since reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2008, to determine whether the District was in compliance with the USFR as of that date. Based solely on our review of these documents, the District has complied with the USFR.

However, we noted that the District still had numerous internal control deficiencies cited by its auditors in the USFR Compliance Questionnaire. These deficiencies indicate that the District's internal controls are still especially weak in the area of expenditures.

Although the cited deficiencies do not cause substantial noncompliance, the District must take corrective action to continue to satisfactorily comply with the USFR.

If you have questions concerning the deficiencies or how to correct them, please call Magdalene Haggerty, Accounting Services Director, or Jerry Strom, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debra K. Davenport
Auditor General

DKD/MH/js

cc: Mr. Kevin W. England, Superintendent
Ms. Anne Hinton, Business Manager
Solomon Elementary School District No. 5
The Honorable Donna McGaughey, Graham County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent for Business and Finance
Arizona Department of Education