



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

WILLIAM THOMSON  
DEPUTY AUDITOR GENERAL

May 5, 2010

Governing Board  
Tucson Unified School District No. 1  
1010 East 10th Street  
Tucson, AZ 85719-5813

Members of the Board:

In our October 2009 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, 2008.

We have since reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2009, 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 Schedule of Findings and Questioned Costs and the USFR Compliance Questionnaire. These deficiencies indicate that the District's internal controls are still especially weak in the area of cash receipts leaving district and student monies susceptible to loss, theft, or misuse.

Although the cited deficiencies do not cause substantial noncompliance, the District must take corrective action to continue to satisfactorily comply with the USFR and adequately safeguard district and student monies.

If you have questions concerning the deficiencies or how to correct them, please call Laura Miller, Accounting Services Director, or Michael Stelpstra, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debbie Davenport  
Auditor General

cc: Dr. Elizabeth Celandia-Fagen, Superintendent  
Ms. Bonnie Betz, Chief Financial Officer  
Tucson Unified School District No. 1  
Ms. Vicki G. Salazar, Associate Superintendent for Business and Finance  
Arizona Department of Education