



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

July 16, 2015

Governing Board
Antelope Union High School District No. 50
9168 South Avenue 36 E
Wellton, AZ 85356-7121

Members of the Board:

In July 2014, we notified you that the District had not complied with the *Uniform System of Financial Records* (USFR).

We have since received and reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2014, 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 over cash receipts are still especially weak, leaving district and student monies susceptible to loss, theft, and 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 Cris Cable, Accounting Services Manager, or me at (602) 553-0333.

Sincerely,

Laura J.P. Miller, CPA
Accounting Services Director

cc: Dr. Andrew Smith, Superintendent
Mr. Denis Ponder, Business Manager
Antelope Union High School District No. 50
The Honorable Thomas Tyree, Yuma County School Superintendent
Ms. Shari Zara, Deputy Superintendent Operations
Ms. Christy Ellison, Deputy Associate Superintendent, Grants Management
Arizona Department of Education