



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

July 16, 2010

Governing Board  
Isaac Elementary School District No. 5  
3348 West McDowell Road  
Phoenix, AZ 85009-2416

Members of the Board:

We previously notified you that the District had not complied with the *Uniform System of Financial Records* (USFR) based on our status review of the District as of March 10, 2009.

We have since received and 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.

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 Laura Miller, Accounting Services Director, or Jerry Strom, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debbie Davenport  
Auditor General

cc: Dr. Carlos Bejarano, Superintendent  
Mr. Kevin Price, Director of Finance  
Isaac Elementary School District No. 5