



LINDSEY PERRY, CPA, CFE
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

September 25, 2018

Governing Board
Elfrida Elementary School District No. 12
P.O. Box 328
Elfrida, AZ 85610-0328

Members of the Board:

In June 2017, 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, 2017, prepared by Dobridge & Company PC, 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 is marginally compliant with the USFR.

To continue to satisfactorily comply with the USFR in future years, district management must act to correct the existing deficiencies. The areas containing the most serious deficiencies and their associated risks are:

| Areas | Associated Risk |
|---|--|
| Cash receipts and bank accounts; credit card processing; and property control | Leaves district and student monies, and district property, susceptible to loss, theft, and misuse. |

If you have questions concerning this matter, please call Megan Smith, Accounting Services Manager, or me at (602) 553-0333.

Sincerely,

Laura J.P. Miller, CPA
Accounting Services Director

cc: Ms. Allana Essary, Administrator
Ms. Susan Holcombe, Administrator
Ms. Claudia Douglas, Business Manager
Elfrida Elementary School District No. 12
The Honorable Jacqui Clay, Cochise County School Superintendent
Ms. Shari Zara, Deputy Superintendent Operations
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education