



**DEBRA K. DAVENPORT, CPA**  
AUDITOR GENERAL

**STATE OF ARIZONA**  
OFFICE OF THE  
**AUDITOR GENERAL**

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

July 23, 2015

The Honorable Judy Burges, Chair  
Joint Legislative Audit Committee

The Honorable John Allen, Vice Chair  
Joint Legislative Audit Committee

Dear Senator Burges and Representative Allen:

Our Office has recently completed a 6-month followup of the Fowler Elementary School District's implementation status for the 2 audit recommendations presented in the performance audit report released in January 2015. As the enclosed grid indicates, both recommendations have been implemented.

Unless otherwise directed by the Joint Legislative Audit Committee, this report concludes our follow-up work on the District's efforts to implement the recommendations resulting from the January 2015 performance audit.

Sincerely,

Ross Ehrick, CPA  
Director, Division of School Audits

RE:bh  
Enclosure

cc: Dr. Marvene Lobato, Superintendent  
Governing Board  
Fowler Elementary School District

**FOWLER ELEMENTARY SCHOOL DISTRICT**  
**Auditor General Performance Audit Report Issued January 2015**  
**6-Month Follow-Up Report**

<b>Recommendation</b>	<b>Status/Additional Explanation</b>
<b>FINDING 1: Sound management practices and proper controls resulted in efficient operations</b>	
<b>No recommendations</b>	
<b>FINDING 2: District overstated the number of riders it transported, resulting in \$515,000 of overfunding</b>	
1. The District should accurately determine and report the number of students transported for student transportation funding purposes.	<b>Implemented at 6 months</b>
2. The District should work with ADE regarding needed corrections to its transportation funding reports and corresponding adjustments to its expenditure budgets until all funding errors caused by the overstated rider counts are fully corrected.	<b>Implemented at 6 months</b>