



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

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

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

January 10, 2018

Governing Board  
Valley Academy for Career and Technology Education  
3405 E. State Route 89A  
Cottonwood, AZ 86326

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 review of the District's fiscal year 2016 financial audit reports and the USFR Compliance Questionnaire prepared by an independent certified public accounting firm.

We performed a status review as of November 15, 2017, to determine if the District had made improvements to substantially comply with the USFR. Based on our review of the District's records and procedures, and interviews with district personnel, we determined that the District substantially complied with the policies and procedures described in the USFR. Any remaining deficiencies have been discussed with district management.

Thank you for the assistance and cooperation that your administrators and staff provided during our status review. 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: Mr. Robert Weir, Superintendent  
Ms. Shawna Patton, Financial Assistant  
Valley Academy for Career and Technology Education  
The Honorable Tim Carter, Yavapai County School Superintendent  
Ms. Shari Zara, Deputy Superintendent Operations  
Ms. Christy Ellison, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education