



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

January 6, 2010

The Honorable Tom Horne
Superintendent of Public Instruction
Arizona Department of Education
Executive Officer
Arizona State Board of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Subject: Coolidge Unified School District No. 21

Dear Mr. Horne:

In our August 2006 letter to you, we requested that the Arizona State Board of Education take action on Coolidge Unified School District No. 21 because the District had not complied with the *Uniform System of Financial Records* (USFR).

We subsequently performed a status review of the District's internal controls as of September 29, 2009. Our review covered the deficiencies included in the District's June 30, 2008, audit reports and USFR Compliance Questionnaire, as well as other internal control deficiencies we were aware of at the time of our review. The purpose of our status review was to determine whether the District was in substantial compliance with the USFR as of the date of our review. Our review consisted primarily of inquiries and selective testing of accounting records and control procedures. The review was more limited in scope than would be necessary to express an opinion on the District's internal controls. Accordingly, we do not express an opinion on its internal controls or ensure that all deficiencies were disclosed.

Based on our status review, the District has complied with the USFR.

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

Sincerely,

Debra K. Davenport
Auditor General

DKD/JS

cc: Governing Board
Dr. Cecilia Johnson, Chief Administrative Officer
Coolidge Unified School District No. 21
The Honorable Orlenda Roberts, Pinal County School Superintendent
Mr. Vince Yanez, Executive Director
Arizona State Board of Education
Ms. Vicki G. Salazar, Associate Superintendent for Business and Finance
Arizona Department of Education