



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

September 23, 2011

Governing Board  
Ft. Huachuca Accommodation School District No. 00  
P.O. Box 12954  
Ft. Huachuca, AZ 85670

Members of the Board:

In August 2009, 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, 2010, 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 USFR Compliance Questionnaire. These deficiencies indicate that the District's internal controls are still weak in the area of student attendance reporting. Further, the District's internal controls over food service cash receipts are especially weak leaving food service monies susceptible to loss, theft, or misuse.

Although the cited deficiencies do not cause substantial noncompliance, the District must take corrective action to continue to satisfactorily comply with the USFR and adequately safeguard district monies.

If you have questions concerning the deficiencies or how to correct them, please call Laura Miller, Accounting Services Director, or Michael Stelpstra, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debbie Davenport  
Auditor General

cc: Dr. Ronda Frueauff, Superintendent  
Ms. Karen Nieto, Finance and Business Manager  
Ft. Huachuca Accommodation School District No. 00  
The Honorable Trudy Berry, Cochise County School Superintendent  
Ms. Stacey Morley, Executive Director of Policy Development and Government Relations  
Arizona Department of Education