



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

June 6, 2013

Governing Board  
Fort Thomas Unified School District No. 7  
P.O. Box 300  
Fort Thomas, AZ 85536-0300

Members of the Board:

In September 2012, 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, 2012, to determine whether the District was in compliance with the USFR as of that date. Based solely on our review of these documents and our performance audit on the District, the District has complied with the USFR.

However, we noted that the District still had numerous internal control deficiencies cited by its auditor in the Schedule of Findings and Questioned Costs and the USFR Compliance Questionnaire and in our performance audit of the District.

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

If you have questions concerning the deficiencies or how to correct them, please call Cris Cable, Accounting Services Manager, or me at (602) 553-0333.

Sincerely,

Laura J.P. Miller, CPA  
Accounting Services Director

cc: Dr. Leon Ben, Superintendent  
Mr. Derrick Bryce, Director of Business  
Fort Thomas Unified School District No. 7  
The Honorable Donna McGaughey, Graham County School Superintendent  
Ms. Stacey Morley, Executive Director of Policy Development and Government Relations  
Arizona Department of Education