



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

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

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

February 14, 2012

Governing Board  
Hackberry Elementary School District No. 3  
9501 East Nellie Dr.  
Kingman, AZ 86401

Members of the Board:

We have reviewed the District's audit reports for the years ended June 30, 2009 and 2010, and Uniform System of Financial Records (USFR) Compliance Questionnaire for the year ended June 30, 2010, prepared by William Dobridge, CPA PC, to determine whether the District substantially complied with the USFR.

As a result of our review, we noted significant deficiencies in internal controls that indicate the District had not complied with the USFR. The specific details of all deficiencies noted in our review have been provided to management for correction. District management should implement corrective action for each deficiency within 90 days after the date of this letter.

During the 90-day period, the District may request a meeting to discuss corrective action with our Office and the Arizona Department of Education by calling Jerry Strom, Accounting Services Manager, or me at (602) 553-0333.

After the 90-day period, my staff will schedule an on-site review of the District's internal controls to determine whether the District has attained substantial compliance with the USFR. Our review will cover the deficiencies communicated to management as well as any other internal control deficiencies we are aware of at the time of our review.

Sincerely,

Laura J.P. Miller, CPA  
Accounting Services Director

cc: Ms. Laura Hanson, Business Manager  
Hackberry Elementary School District No. 3  
The Honorable Mike File, Mohave County School Superintendent  
Ms. Stacey Morley, Executive Director of Policy Development and Government Relations  
Arizona Department of Education