



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

June 4, 2014

Governing Board
Littlefield Unified School District No. 9
P.O. Box 730
Littlefield, AZ 86432-0730

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, 2013, 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 management letter and the USFR Compliance Questionnaire. These deficiencies indicate that the District's internal controls are still especially weak in the areas of property control and cash receipts, leaving district property, and district and student 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 property and district and student monies.

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: Mr. Mark Coleman, Superintendent
Mr. Kevin Boyer, Business Manager
Littlefield Unified School District No. 9
The Honorable Michael D. File, Mohave County School Superintendent
Ms. Stacey Morley, Executive Director of Policy Development and Government Relations
Arizona Department of Education