



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

January 27, 2012

Governing Board
Tolleson Union High School District No. 214
9801 West Van Buren Street
Tolleson, AZ 85353

Members of the Board:

We have reviewed the District's audit reports and Uniform System of Financial Records (USFR) Compliance Questionnaire for the year ended June 30, 2010, prepared by Heinfeld, Meech & Co., P.C., 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 Michael Stelpstra, 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. Lexi Cunningham, Superintendent
Mr. Mike Barragan, Director of Finance
Tolleson Union High School District No. 214
The Honorable Don Covey, Maricopa County School Superintendent
Ms. Stacey Morley, Executive Director of Policy Development and Government Relations
Arizona Department of Education