



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

April 30, 2010

Governing Board
Tombstone Unified School District No. 1
P.O. Box 1000
Tombstone, AZ 85638-1000

Members of the Board:

In our May 2009 compliance review report we notified you that the District had not complied with the *Uniform System of Financial Records (USFR)* for the year ended June 30, 2008.

We have since reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2009, 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 capital assets and student attendance reporting.

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 Laura Miller, Accounting Services Director, or Jerry Strom, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debbie Davenport
Auditor General

cc: Mr. Karl Uterhardt, Superintendent
Ms. Lisa Reames, Business Manager
Tombstone Unified School District No. 1
The Honorable Trudy Berry, Cochise County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent for Business and Finance
Arizona Department of Education