



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

December 16, 2014

Governing Board
Topock Elementary School District No. 12
P.O. Box 370
Topock, AZ 86436-0370

Members of the Board:

We have reviewed the District's audit reports for the years ended June 30, 2012 and 2013, and Uniform System of Financial Records (USFR) Compliance Questionnaire for the year ended June 30, 2013, prepared by Dobridge & Company 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, including the fact that the District's auditors issued a disclaimer of opinion due to missing records and an ongoing investigation regarding possible fraudulent activity by the former business manager. 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 Cris Cable, 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: Mr. John Warren, Superintendent
Mr. Ed Marquez, Business Manager
Topock Elementary School District No. 12
The Honorable Michael D. File, Mohave County School Superintendent
Ms. Stacey Morley, Executive Director of Policy Development and Government Relations
Arizona Department of Education