



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

September 27, 2010

Governing Board  
Tuba City Unified School District No. 15  
P.O. Box 67  
Tuba City, AZ 86045-0067

Members of the Board:

We previously notified you that the District had not complied with the *Uniform System of Financial Records* (USFR) based on our status review of the District as of June 5, 2008.

We have since received and 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 Schedule of Findings and Questioned Costs, management letter, and the USFR Compliance Questionnaire. These deficiencies indicate that the District's internal controls are still especially weak related to maintaining adequate oversight to ensure accurate accounting records.

Although the cited deficiencies do not cause substantial noncompliance, the District must take corrective action to continue to satisfactorily comply with the USFR and maintain accurate accounting records.

If you have questions concerning the deficiencies or how to correct them, please call Laura Miller, Accounting Services Director, or Cris Cable, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debbie Davenport  
Auditor General

cc: Dr. William Higgins, Superintendent  
Ms. Priscine Jones, Business Manager  
Tuba City Unified School District No. 15