



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
Willcox Unified School District No. 13
480 North Bisbee Avenue
Willcox, AZ 85643-1509

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., and our Office's October 2011 performance audit 12-month follow-up report, 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: Dr. Richard Rundhaug, Superintendent
Mr. Jim Foley, Business Manager
Willcox Unified School District No. 13
The Honorable Trudy Berry, Cochise County School Superintendent
Ms. Stacey Morley, Executive Director of Policy Development and Government Relations
Arizona Department of Education