



MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
DEPUTY AUDITOR GENERAL

October 9, 2019

Governing Board
Solomon Elementary School District
PO Box 167
Solomon, AZ 85551-0167

Dear 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, 2018, prepared by C. Cristine Swan, CPA, to determine whether the District substantially complied with the USFR.

As a result of our review, we have determined that the District has not complied with the USFR. Our determination is based on the most significant deficiencies cited in the District's audit reports and USFR Compliance Questionnaire. These deficiencies are included in the corrective action plan template we recently provided to District management. Pursuant to Arizona Revised Statutes §15-271, District management should implement corrective actions within 90 days after the date of this letter.

If you have any questions, please contact Cris Cable, Accounting Services Manager, or me at asd@azauditor.gov or (602) 553-0333.

Sincerely,
Melanie M. Chesney
Deputy Auditor General and Interim Accounting Services Director

cc: Mr. Kevin England, Superintendent
Ms. Anne Hinton, Business Manager
Solomon Elementary School District
The Honorable Donna McGaughey, Graham County School Superintendent
Mr. John Carruth, Chief of Staff
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education