



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

June 15, 2020

Governing Board
Topock Elementary School District
PO Box 370
Topock, AZ 86436-0370

Dear 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 review of the District's fiscal year 2018 financial audit reports and the USFR Compliance Questionnaire prepared by an independent certified public accounting firm.

We performed a status review as of June 3, 2020, to determine if the District had made improvements to address its noncompliance with the USFR. Based on our review of the District's records and procedures, and interviews with District personnel, we determined that the District is no longer in noncompliance with the policies and procedures described in the USFR. Any remaining deficiencies have been discussed with District management.

Thank you for the assistance and cooperation that your administrators and staff provided during our status review. If you have questions concerning this matter, please call Megan Smith, Accountability Services Division Manager, or me at (602) 553-0333.

Sincerely,
Melanie M. Chesney
Deputy Auditor General and Accountability Services Division Director

cc: Mr. John Warren, Superintendent
Mr. Ed Marquez, Business Manager
Topock Elementary School District
The Honorable Michael D. File, Mohave County School Superintendent
Mr. Claudio Coria, Chief of Staff
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education