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DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

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DEPUTY AUDITOR GENERAL

January 31, 2019

Governing Board
Western Arizona Vocational Education District No. 50
700 W. Beale St.
Kingman, AZ 86401

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 2016 financial audit reports and the USFR Compliance Questionnaire prepared by an independent certified public accounting firm. We subsequently reviewed the District's fiscal year 2017 financial audit reports and USFR Compliance Questionnaire and determined the District was still in noncompliance with the USFR.

We performed a status review as of November 15, 2018, to determine if the District had made improvements to substantially comply with the USFR. Based on our review of the District's records and procedures, and interviews with district personnel, we determined that the District substantially complied with the policies and procedures described in the USFR. Any remaining deficiencies have been discussed with district management.

We express our appreciation to the District for its cooperation and assistance throughout our review. If you have questions concerning this matter, please call Megan Smith, Accounting Services Manager, at (602) 553-0333 or msmith@azauditor.gov.

Sincerely,

Laura J.P. Miller, CPA
Accounting Services Director

cc: Ms. Amy West, Superintendent
Ms. Beverly Goolsby, Business Manager
Western Arizona Vocational Education District No. 50
The Honorable Michael D. File, Mohave County School Superintendent
Ms. Shari Zara, Deputy Superintendent Operations
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education