



ARIZONA DEPARTMENT OF EDUCATION

The Audit Unit

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Phone (602) 364-4036 Fax (602) 364-2334

Diane Douglas
Superintendent of
Public Instruction

September 15, 2016

Re: Report Number 17-06

Ken VanWinkle, Superintendent
Safford Unified District
734 W. 11th St.
Safford, AZ 85546

Dear Superintendent VanWinkle,

The Arizona Department of Education (ADE) Audit Unit has completed an audit of the Safford Unified District (District) Average Daily Membership reported to ADE for Fiscal Years 2013, 2014 and 2015. The purpose of the audit was to determine whether the District properly reported student enrollment data and whether it received the appropriate amount of Basic State Aid.

Auditors conducted work in the following three areas:

- **Entry and exit dates**—Auditors obtained SAIS and SMS entry and exit dates and total membership days data for all students for the three fiscal years audited. Auditors compared SMS data to the SAIS data.

To assess the accuracy of the District's SMS data and the data the District uploaded to SAIS, auditors selected a random sample of students for each fiscal year audited, (232 students in FY2013; 237 students in FY2014; and 244 students in FY2015), totaling 713 students. Auditors obtained the SMS attendance profile for each of the students sampled and compared this data to what was reported to SAIS. Auditors compared the entry and exit dates, as well as the total membership days.

- **FTE**—Auditors obtained student class schedules for high school level students for the three fiscal years audited. Auditors reviewed the student schedules for each of these students and compared the reported FTE to the SMS data. Auditors identified no material discrepancies.
- **Instructional Hours**—Auditors obtained the bell schedules and calendars for all grade levels for the three fiscal years audited. Auditors determined that each grade level for each fiscal year met or exceeded the minimum annual instructional hour's threshold as required by statute.

Since no material discrepancies were identified for the three areas examined, no findings or adjustments to Basic State Aid are required. As a result, no further action from the District is necessary.

We appreciate your cooperation and assistance throughout this review. If you have any further questions, please contact me at 602-364-4061.

Sincerely,

A handwritten signature in blue ink that reads "Lisa Eddy". The signature is written in a cursive, flowing style.

Lisa Eddy
Chief Auditor