



ARIZONA DEPARTMENT OF EDUCATION
The Audit Unit
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Diane Douglas
Superintendent of
Public Instruction

February 9, 2016

Tillie Arvizu, Superintendent
CPLC Toltecalli High School
251 West Irvington Road
Tucson, AZ 85714

Dear Ms. Arvizu,

The Arizona Department of Education (ADE) Audit Unit has completed an audit of CPLC Toltecalli High School (School) Average Daily Membership reported to ADE for Fiscal Years 2013, 2014 and 2015. The purpose of the audit was to determine whether the School 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 School's SMS data and the data the School uploaded to SAIS, auditors selected a random sample of student SMS files for each fiscal year audited, (20 students in FY2013; 21 students in FY2014; and 19 students in FY2015), totaling 60 student files. Auditors compared the student data to the SMS data and SAIS data. Specifically, auditors tested the entry and exit dates, as well as the total membership days. Auditors did not identify any discrepancies.

- **FTE**—Auditors obtained student class schedules for high school level students for the three fiscal years audited. Auditors reviewed the SMS student schedules for each of these students. Auditors compared the reported FTE to the SAIS data. Auditors did not identify any 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.
- **Withdrawal Forms**— To assess the accuracy of the withdrawal codes reported to SAIS, auditors selected a random sample of students for each fiscal year audited, (2 students in FY2013; 2 students in FY2014; and 2 students in FY2015), totaling 6 students. Auditors reviewed the withdrawal forms in the student files, and compared the withdrawal code to what was reported to SAIS. In addition, auditors reviewed the supporting documentation contained in the file for the withdrawal code reported. Auditors did not identify any discrepancies.

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 School 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 cursive script that reads "Lisa Eddy".

Lisa Eddy
Chief Auditor