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ARIZONA DEPARTMENT OF EDUCATION  
The Audit Unit  
1535 W Jefferson St, Bin 19 • Phoenix, AZ 85007  
Phone (602) 364-4061 Fax (602) 364-2334

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Diane Douglas  
Superintendent of  
Public Instruction

August 15, 2017

**Re: Report Number 18-04**

Dr. Gayle Blanchard, Superintendent  
J O Combs Unified School District  
301 E Combs  
Queen Creek, AZ 85140

Dear Dr. Blanchard,

The Arizona Department of Education (ADE) Audit Unit has completed an audit of the J O Combs Unified School District (District) Average Daily Membership reported to ADE for Fiscal Years 2014, 2015 and 2016. 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 645 students for the three fiscal years audited. Auditors compared SMS data to the data that was reported to ADE.

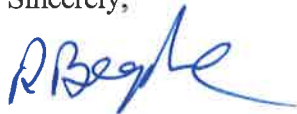
To assess the accuracy of the District's SMS data and the data the District uploaded to ADE, auditors selected a random sample of students for each fiscal year audited, (220 students in FY2014, 215 students in FY2015 and 210 students in FY2016), totaling 645 students. Auditors compared the SMS data to the data reported to ADE. Specifically, auditors tested the entry and exit dates, as well as the total membership days. Auditors identified no material 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 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 hours' threshold as required by statute.

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

We appreciate your cooperation and assistance throughout this review. If you have any further questions, please contact the audit unit at 602-364-4036.

Sincerely,

A handwritten signature in blue ink, appearing to read "RBegnoche", written in a cursive style.

Ross Begnoche  
Associate Superintendent  
Of Business and Finance