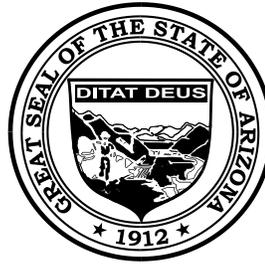


Arizona
Department of Education



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USFR Compliance Questionnaire](#)

Office of the
Auditor General

USFR MEMORANDUM NO. 264

TO: School District Administrators; County School Superintendents

FROM: Laura Miller, Office of the Auditor General
Lyle Friesen, Arizona Department of Education

DATE: May 29, 2015

SUBJECT: USFR Compliance Questionnaire (Amends USFR Memorandum No. 260)

Arizona Revised Statute §15-914 requires audit firms performing school district audits to complete and submit a USFR Compliance Questionnaire to the Office of the Auditor General. Each district is responsible for providing a copy of the USFR Compliance Questionnaire to its contracted audit firm. The enclosed USFR Compliance Questionnaire dated 5/15 supersedes the questionnaire dated 5/14 that was included in USFR Memorandum No. 260. **Auditors must use the 5/14 questionnaire for any remaining fiscal year 2014 audits and use the new, enclosed questionnaire for fiscal year 2015 audits and thereafter.**¹

Districts should continue to refer to USFR Memorandum No. 260 for general guidance on school district audit requirements, a sample audit contract, and a sample request for proposals.

If you have any questions or need assistance, please call the Office of the Auditor General, Accounting Services Division, at (602) 553-0333, or ADE School Finance, at (602) 542-5695.

¹ Changes made to the questionnaire dated 5/15 are not considered to be a significant change in the scope of the audit work required by the audit firms; therefore, no contract amendments will be approved for changes made to the questionnaire.