

APPENDIX X – 21



10120 N. Oracle Road
Tucson, Arizona 85704
Tel (520) 742-2611
Fax (520) 742-2718

September 2, 2015

Management of Tucson Unified School District No. 1

We are pleased to confirm our understanding of the services we are to provide for Tucson Unified School District No. 1 (District).

We will examine the Schedule of Desegregation Expenditures of Tucson Unified School District No. 1 as of June 30, 2015. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include tests of your records and other procedures we consider necessary to enable us to express an opinion as to whether your Schedule of Desegregation Expenditures is presented, in all material respects, in conformity with Section X.B.7 of the Consent Order and the agreed upon format of activities. We have also attached the scope of work agreed upon with management of Tucson Unified School District No. 1. If, for any reason, we are unable to complete the examination, we will not issue a report as a result of this engagement.

We will submit a report on our examination and a listing of our findings, if any. This report is intended solely for the use of the Special Master and Tucson Unified School District No. 1, and should not be used by anyone other than these specified parties.

Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, fraud, or other violations of laws or regulations, that may exist. However, we will inform you of any material errors or fraud that comes to our attention. We will also inform you of any other violations of laws or regulations that come to our attention, unless clearly inconsequential.

We understand that you will provide us with the basic information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria or assist in the development of the subject matter, but the responsibility for the subject matter remains with you.

At the end of the engagement, we will require a representation letter from management.

You are responsible for the presentation of the Schedule of Desegregation Expenditures and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for assuming all management responsibilities and for overseeing any nonattest services we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

Corey Arvizu is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will be \$15,000. The fee estimated is based on anticipated cooperation from District personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new estimate before we incur the additional costs.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



HEINFELD, MEECH & CO., P.C.
CPAs and Business Consultants

RESPONSE

This letter correctly sets forth the understanding of Tucson Unified School District No. 1.

Printed Name: Karla G. Seto

Title: Chief Financial Officer

Signature: Karla G. Seto

Date: 9/3/15