



## OFFICE OF INSPECTOR GENERAL

Washington, D. C. 20554

January 4, 2016

Amarillo Independent School District  
7200 Interstate 40 West  
Amarillo, Texas 79106-2598  
Attn: Rod Schroder, Superintendent

Dear Mr. Schroder,

This letter transmits Moss Adams, LLP's performance audit of Amarillo Independent School District, Beneficiary number 141890, and Universal Service Administrative Company's (USAC) comments. Federal Communications Commission (FCC) Office of Inspector General contracted this audit consistent with its authority under The Inspector General Act of 1978, as amended, including but not limited to sections 2(1) and 4(a) (1). It is not intended as a substitute for any agency regulatory compliance review or regulatory compliance audit. The audit included Funding Year 2010 Universal Service Funds for the Federal Communications Commission's Schools and Libraries Program (commonly known as E-rate). The audit was to determine if the District: (1) complied with the all 47 C.F.R. Part 54.500 to 54.523, et. Seq; and all applicable orders issued under Section 254 of the Communications Act of 1934, as amended; and (2) has adequate and effective controls to ensure USF is safeguarded and used for the purposes intended.

The audit concluded that the District was not fully in compliance with FCC rules, orders and administrative requirements. The audit noted two findings that were related to record retention and reimbursement matters. The attached report incorporates your responses. FCC and Universal Service Administrative Company (USAC) reviewed the final audit report and FCC forwarded comments from USAC which are attached to this letter. USAC agreed with the findings and recommendations in the final audit report. Moss Adams is wholly responsible for the audit, the attached report dated October 5, 2015 and the conclusions expressed in the report.

We thank your staff for the assistance that was extended to our auditors during this audit. If you have any questions, please contact Beth Engelmann at (202) 418-1448.

*for*  
*Robert M. Hunt, AIG*  
David Hunt  
Inspector General

Attachment: Moss Adams Final Audit Report dated October 5, 2015

cc Moss Adams, LLP