



OFFICE OF INSPECTOR GENERAL

MEMORANDUM

DATE: July 22, 2014

TO: Wireline Competition Bureau
Managing Director

FROM: *for Sharon Allen*
Inspector General

SUBJECT: Transmittal of Final Audit Report on Parker Unified School District's Compliance with the Schools and Libraries (E-rate) Program Requirements for Funding Year 2009 (OIG Report No. 13-AUD-12-27)

This memo transmits CliftonLarsonAllen's (CLA's) performance audit of Parker Unified School District (Parker USD), beneficiary number 142999. Federal Communications Commission (FCC) Office of Inspector General (OIG) 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 2009 E-rate Program disbursements of \$1,452,125. The audit was to determine whether (1) Parker USD complied with the applicable 47 C.F.R. § 54.500 to 54.523, et. seq.; orders issued under Section 225 of the Communications Act of 1934, as amended, and (2) whether the Schools and Libraries Program can be made more effective and efficient.

The audit concluded that the District was in compliance with FCC rules and related orders for Fiscal Year 2009, but found an internal control deficiency. The audit noted one finding related to discount calculation. The report incorporates the responses received from the District and FCC. The District and FCC agreed with the finding and recommendation. The final audit report will be posted to our website.

CLA is wholly responsible for the audit, the attached report dated July 1, 2014 and the conclusions expressed in the report.

If you have any questions, please contact Darrell Riegel, Acting Assistant Inspector General for Audits, at (202) 418-0949 or Beth Engelmann, Director, USF Program Audits, at (202) 418-1448.

Attachment: CLA Final Audit Report, OIG No. 13-AUD-12-27, dated July 1, 2014

Cc Chief Financial Officer
WCB TAPD
OMD/AMD Andy Skadin
Associate Chief WCB
OMD/AMD/PERM
OMD Dan Daly