
Superstition Fire & Medical District

**Independent Auditors' Report
Presentation to the Board of Directors
Year Ended June 30, 2015**

About the Partners



- Marilyn Mays, CPA
- Partner, Governmental Services
 - Graduated from Northern Arizona University
 - Experience in Municipalities, State Agencies, Non-Profits & Industry
 - Serves on the Board of Directors for the Pueblo Grande Museum Auxiliary Board
 - AICPA, ASCPA, GFOA, GFOAz, AASBO
 - GFOA Special Review Committee Member



- Chuck Goodmiller, CPA
- Co-Managing Partner, Governmental Services
 - Graduated from Arizona State University
 - Experience in Municipalities, Native American Indian entities, Non-Profits & special districts
 - Serves on the board of the Casa Grande Rotary Scholarship Foundation and the Casa Grande Regional Hospital Foundation
 - AICPA, ASCPA, GFOA, GFOAz,

Communications with Management

- Auditors' Report on Financial Statements
 - Unmodified opinion
 - Financial statements are fairly presented in accordance with Generally Accepted Accounting Principles (GAAP).
 - Yellowbook (GAGAS) unmodified opinion
 - No Significant Deficiencies or Material Weaknesses
 - No Instances of Material Non-Compliance

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Communications with Town Council and Management

- Henry & Horne's Responsibility under U.S. General Accepted Auditing Standards (GAAS)
 - Stated in engagement letter dated May 8, 2015
 - Reasonable assurance
 - Internal control
- Significant Accounting Policies and Issues Discussed
 - Note 1 of Financial Statements
 - Difficulties Encountered in Performing the Audit – None encountered
 - Corrected and Uncorrected Misstatements – No uncorrected misstatements
 - Disagreements with Management – No disagreements
 - Management Consultations with Other Independent Accountants - None disclosed

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Communications with Town Council and Management

- Significant Accounting Policies and Issues Discussed (continued)
 - GASB 68 Implementation
- Other Reports
 - Single Audit
 - Not required in fiscal year 2015
 - Required for fiscal year 2016

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QUESTIONS



Thank you!

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