



MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
DEPUTY AUDITOR GENERAL

April 30, 2019

Governing Board
Red Rock Elementary School District No. 5
PO Box 1010
Red Rock, AZ 85145-1010

Dear Members of the Board:

Pursuant to Arizona Revised Statutes (A.R.S.) §15-914 and the *Uniform System of Financial Records* (USFR), school districts must submit audited financial statements and reports, and a USFR Compliance Questionnaire to our Office within 9 months of fiscal year-end. We have not received the District's reports for fiscal years ended June 30, 2017 and 2018, and questionnaire for the year ended June 30, 2018, that were due by March 31, 2019. Consequently, the District has not complied with the USFR and applicable state and federal requirements regarding audit report submission.

If the District does not submit the reports and questionnaire within 90 days of the date of this letter, we will notify the Arizona State Board of Education of the District's noncompliance and request that appropriate action be taken as prescribed by A.R.S. §15-272.

If you have questions about this letter or the action the District must take, please call me at (602) 553-0333.

Sincerely,

Megan Suzanne Smith, CPA
Accounting Services Manager

cc: Mr. Peter Dwyer, District Administrator
Ms. Annette Garner, Business Manager
Red Rock Elementary School District No. 5
The Honorable Jill Broussard, Pinal County Schools Superintendent
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education