



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

October 8, 2020

Governing Board
Whiteriver Unified School District
PO Box 190
Whiteriver, AZ 85941-0190

Dear Members of the Board:

Pursuant to Arizona Revised Statutes (A.R.S.) §15-914 and the *Uniform System of Financial Records for Arizona School Districts* (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. However, because of the Coronavirus Disease 2019 (COVID-19) pandemic the federal Office of Management and Budget and our Office extended the due dates by 6 months. Therefore, the District's reports and questionnaire for the year ended June 30, 2019, were due by September 30, 2020. We have not received the District's reports and 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 Megan Smith, Accountability Services Division Manager, or me at (602) 977-2796.

Sincerely,
Melanie M. Chesney
Deputy Auditor General and Accountability Services Division Director

cc: Ms. Jennifer Plath, Superintendent
Ms. Sandie Sedillo, Business Manager
Whiteriver Unified School District
The Honorable Jalyn Gerlich, Navajo County Schools Superintendent
Mr. Claudio Coria, Chief of Staff
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education