



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

April 30, 2010

Governing Board
Congress Elementary School District No. 17
P.O. Box 68
Congress, AZ 85332-0068

Members of the Board:

School districts with an adopted expenditure budget of less than \$2 million but more than \$700,000 for the Maintenance and Operation Fund must have a biennial financial statement audit and should submit the related audit reports to our Office within 9 months of the end of the second fiscal year. The District's auditors must also prepare and submit a Uniform System of Financial Records (USFR) Compliance Questionnaire for the second fiscal year.

The District elected to contract for an annual financial statement audit for the year ended June 30, 2009. The District's audit reports and questionnaire for the year ended June 30, 2009, were due by March 31, 2010; however, we have not received them. Consequently, the District has not complied with the USFR and state law in regard to 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 Arizona Revised Statutes §15-272.

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

Sincerely,

Michael G. Stelpstra, CPA
Accounting Services Manager

cc: Ms. Toni Wayas, Superintendent
Congress Elementary School District No. 17
The Honorable Tim Carter, Yavapai County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent for Business and Finance
Arizona Department of Education