



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

May 10, 2007

Governing Board
Creighton Elementary School District No. 14
2702 East Flower Street
Phoenix, AZ 85016-7461

Members of the Board:

School districts expending \$500,000 or more in federal financial assistance must have an annual single audit and submit the related audit reports to our Office within 9 months of fiscal year-end. At the same time, the district's auditors must prepare and submit a Uniform System of Financial Records (USFR) Compliance Questionnaire.

The District's reports and questionnaire for the year ended June 30, 2006, were due by March 31, 2007; however, we have not received them. Consequently, the District has not complied with the USFR and state and federal 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,

Gregory R. Rickert, CPA
Accounting Services Manager

cc: Dr. Charlotte Boyle, Superintendent
Creighton Elementary School District No. 14
The Honorable Sandra E. Dowling, Maricopa County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education