



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

August 18, 2010

The Honorable Tom Horne  
Superintendent of Public Instruction  
Arizona Department of Education  
Executive Officer  
Arizona State Board of Education  
1535 West Jefferson Street  
Phoenix, AZ 85007

**Subject: Indian Oasis-Baboquivari Unified School District No. 40**

Dear Mr. Horne:

We issued a letter April 30, 2010, informing Indian Oasis-Baboquivari Unified School District No. 40 that we had not received its audit reports and the Uniform System of Financial Records (USFR) Compliance Questionnaire for the year ended June 30, 2009. They were due by March 31, 2010. We informed the District's Governing Board that if the District did not submit the reports and questionnaire within 90 days, we would notify the Arizona State Board of Education.

To date, we have not received the District's audit reports and questionnaire for the year ended June 30, 2009. Consequently, the District has not complied with the USFR and state and federal law in regard to report submission, and we request that the Board take appropriate action as prescribed by Arizona Revised Statutes §15-272.

If you have questions concerning this matter, please call Laura Miller, Accounting Services Director, or Michael Stelpstra, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debbie Davenport  
Auditor General

cc: Governing Board  
Dr. Alberto Siqueiros, Superintendent  
Indian Oasis-Baboquivari Unified School District No. 40  
The Honorable Linda Arzoumanian, Pima County School Superintendent  
Mr. Vince Yanez, Executive Director  
Arizona State Board of Education  
Ms. Vicki G. Salazar, Associate Superintendent for Business and Finance  
Arizona Department of Education