



A REPORT
TO THE
ARIZONA LEGISLATURE

Joint Legislative Audit Committee

November 3, 2009—2:00 p.m.
Senate Hearing Room 1



Debra K. Davenport
Auditor General

ARIZONA STATE LEGISLATURE

INTERIM MEETING NOTICE OPEN TO THE PUBLIC

JOINT LEGISLATIVE AUDIT COMMITTEE

Date: November 3, 2009
Time: 2:00 p.m.
Place: Senate Hearing Room 1

AGENDA

- Call to Order – Opening Remarks
- Approval of Minutes of October 23, 2008, meeting
- 1. Assignment of Sunrise Reports to Committees of Reference
- 2. Consideration and Approval of Revised 2010-2011 Performance Audit and Sunset Review Schedule
- 3. Consideration and Approval of Committees of Reference Assignments for the 2010-2011 Performance Audit and Sunset Review Schedule
- 4. Presentation of Revised DES Child Protective Services Audit Schedule for 2009-2010
- 5. Presentation of Financial Audit Schedule and Consideration of Cost Reimbursement Audits for 2010
- 6. Presentation and Status Update of School-wide Audit Team Schedule for 2009-2010
- 7. Executive Session for the Discussion of Auditor General Reappointment pursuant to A.R.S. §38-431.03(A)(1)
- 8. Reconvene for Consideration and Vote on Auditor General Reappointment
- 9. Public Testimony
- 10. Adjourn

Members:

Senator Thayer Verschoor, Chair
Senator Pamela Gorman
Senator John Huppenthal
Senator Richard Miranda
Senator Rebecca Rios
President Kirk Adams, Ex-Officio

Representative Judy Burges, Vice-Chair
Representative Tom Boone
Representative Cloves Campbell, Jr.
Representative Rich Crandall
Representative Kyrsten Sinema
Speaker Bob Burns, Ex-Officio

Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting the Senate Secretary's Office: (602) 926-4231 (voice). Requests should be made as early as possible to allow time to arrange the accommodation.



STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

DATE: November 3, 2009

TO: Senator Thayer Verschoor, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: Assignment of Sunrise Reports to Committees of Reference

Background

Laws 1985, Chapter 352, established the sunrise review process. This law provides a mechanism for health professions to request that the State regulate a currently unregulated profession or to request a regulated profession's expansion of the scope of practice.

To initiate the process, an applicant group must submit a written report to JLAC by September 1, responding to the statutorily prescribed sunrise factors in A.R.S. §§32-3105 or 32-3106. JLAC then assigns the report to a Committee of Reference (COR) for review. The COR is required to study the sunrise report and deliver its recommendations to JLAC, the Governor, the President of the Senate, the Speaker of the House of Representatives, and the applicant group by December 1 of the same year the sunrise request is submitted to JLAC.

Action Required

Two sunrise reports have been received. Per A.R.S. §32-3104, JLAC needs to assign each of these to a COR:

1. Arizona Athletic Trainers' Association—Expands the scope of athletic trainers' professional practice in three areas: (1) establishes a uniform scope of athletic training practice across all settings, (2) clarifies that licensees may treat persons whether or not there is a competitive aspect to their athletic activities, and (3) authorizes licensees to treat athletic illnesses.

2. Arizona Optometric Association—Expands the scope of optometrists' professional practice to prescribe drugs in two areas: (1) Revises the statutory definition of a specific classification of drugs to a more general classification of drugs, and (2) authorizes licensees to prescribe oral drugs in addition to topical drugs.

The President of the Senate recommended that these be assigned to the Healthcare and Medical Liability Reform COR, and the Speaker of the House recommended that these be assigned to the Health and Human Services COR.



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DATE: November 3, 2009

TO: Senator Thayer Verschoor, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: Consideration and Approval of Revised 2010-2011 Performance
Audit and Sunset Review Schedule

Background

Laws 1978, Chapter 210, established the sunset review process that requires most state agencies to receive a systematic evaluation at least once every 10 years to determine whether they should be continued or terminated. A.R.S. §41-2953(B) directs the Auditor General to provide JLAC a list of agencies scheduled for termination in the next sunset schedule. The Office of the Auditor General (Office) does not have sufficient resources to conduct all sunset reviews; therefore, JLAC determines which agencies the Office will review and which the Committees of Reference (CORs) will review.

Before giving JLAC a proposed audit schedule, the Office obtains background information on the agencies, as well as information from legislators and other interested parties, to identify and recommend which agencies the Office should perform the sunset review. Since the Office does not have the resources to perform the sunset reviews of every agency on the cycle, the Office uses the information obtained from legislators and others to prioritize those agencies for which our Office should perform the sunset reviews and recommends that the CORs perform the sunset reviews of the remaining agencies. However, JLAC ultimately determines whether the Auditor General's Office or CORs will perform the sunset reviews.¹

¹ The essential difference between a sunset review the Office performs and a review the CORs conduct is the depth and scope of the work performed. When our Office performs the sunset review of an agency, it conducts a performance audit of the agency to identify ways the agency can operate more efficiently and effectively.

On October 23, 2008, JLAC approved the performance audit and sunset review schedule for 2010-2011 and assigned the sunset reviews on that schedule to either the Office or to the CORs. However, reductions to the Office's budget require adjustments to the 2010-2011 performance audit and sunset review schedule. The proposed revised 2010-2011 performance audit and sunset review schedule (see page 3) shows which agencies for which we propose our Office conduct the sunset reviews and which agencies the CORs should review. The schedule also identifies four audits that the Office is mandated by statute to conduct.

If the Office's fiscal year 2010 budget remains at its current level, and Office resources allow, we will review the audit schedule and determine if we can reincorporate agencies back into the audit schedule. If this is possible, we will make appropriate recommendations to JLAC.

Action Required

Per statute, JLAC is required to review the sunset termination schedule the Office prepared and determine which agencies the Office will review and which agencies the CORs will review.

2010-2011 PROPOSED PERFORMANCE AUDIT AND SUNSET REVIEW SCHEDULE

(Revised October 2009)

Statutorily Mandated Audits

1. Office of Pest Management (Laws 2008, Ch. 309, §23)
2. Maricopa County Regional Transportation Plan Audit (A.R.S. §28-6313)
3. Arizona Game and Fish Commission Heritage Fund (A.R.S. §17-298.01)
4. Pinal County Transportation Excise Tax (A.R.S. §41-1279.03)

Recommend Auditor General Conduct These Sunset Reviews

1. Department of Housing - in process
2. Department of Agriculture - in process
3. Department of Corrections - in process
4. Department of Public Safety - in process
5. Arizona State Lottery - in process
6. Board of Chiropractic Examiners - in process
7. Department of Veterans' Services; Veterans' Services Advisory Commission
8. Board of Regents
9. Department of Fire, Building, and Life Safety
10. Arizona Medical Board
11. Board of Nursing
12. Followups at 6 and 18 months

Recommend JLAC Reassign These Sunset Reviews from Auditor General to COR

1. Office of Tourism
2. State Capitol Postconviction Public Defender Office
3. Department of Game and Fish and Game and Fish Commission
4. Real Estate Department

Recommend Committees of Reference Conduct These Sunset Reviews

1. Board of Medical Student Loans
2. Arizona Aerospace and Defense Commission
3. Arizona Commission of Indian Affairs
4. Interagency Council on Long-Term Care
5. Arizona State Boxing Commission
6. Developmental Disabilities Advisory Council
7. Board of Examiners of Nursing Care Institution Administrators
& Assisted Living Facilities Managers
8. Developmental Disabilities Oversight Committee
9. Board of Dispensing Opticians
10. Arizona Geological Survey
11. Water Quality Appeals Board
12. Commission on the Arts
13. Unexplained Infant Death Advisory Council
14. Automobile Theft Authority
15. Agricultural Best Management Practices Advisory Committee
16. Arizona Navigable Stream Adjudication Commission



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DATE: November 3, 2009

TO: Representative Thayer Verschoor, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: Committees of Reference Assignments for 2010-2011 Performance
Audit and Sunset Review Schedule

Background

JLAC is statutorily required to assign agencies subject to a sunset review to Committees of Reference (CORs), regardless of whether the Auditor General's Office or the CORs will conduct the sunset review. JLAC is also responsible for assigning all other performance audits to CORs. Agencies are generally assigned to the CORs whose standing committees would most likely be responsible for hearing any legislation affecting that particular agency and that has knowledge or expertise in that particular subject area.

Attached are the President's and Speaker's recommendations for the 2010 and 2011 sunset reviews and performance audits. **Attachment A** details the 2010 COR recommendations (those reviews due October 1, 2010, for agencies terminating July 1, 2011) and **Attachment B** details the 2011 COR recommendations (those reviews due October 1, 2011, for agencies terminating July 1, 2012). The CORs are responsible for holding at least one public hearing to discuss the audit and receive testimony from agency officials and the public. These hearings should be held by December 1, 2010 and December 1, 2011, respectively.

Action Required

JLAC may either approve the CORs as recommended by the President of the Senate and the Speaker of the House or assign new CORs.

Attachment A

2010 PERFORMANCE AUDITS AND SUNSET REVIEWS¹ PRESIDENT AND SPEAKER RECOMMENDATIONS FOR COMMITTEES OF REFERENCE (CORs) ASSIGNMENTS

Statutory Reference	Agency and Programs Selected for Review	President	Speaker
A.R.S. §41-3011.01	Department of Agriculture	Natural Resources, Infrastructure and Public Debt	Natural Resources and Rural Affairs
A.R.S. §41-3011.02	Department of Housing	Commerce and Economic Development	Commerce
A.R.S. §41-3011.03	Board of Medical Student Loans	Healthcare and Medical Liability Reform	Health and Human Services
A.R.S. §41-3011.04	Arizona Aerospace and Defense Commission	Government Institutions	Military Affairs and Public Safety
A.R.S. §41-3011.05	Arizona Commission of Indian Affairs	Government Institutions	Natural Resources and Rural Affairs
A.R.S. §41-3011.06	Interagency Council on Long-term Care	Public Safety and Human Services	Health and Human Services
A.R.S. §41-3011.07	Arizona State Boxing Commission	Judiciary	Commerce
A.R.S. §41-3011.08	Developmental Disabilities Advisory Council	Public Safety and Human Services	Health and Human Services

¹ This listing is for those audits that are conducted under authority of the sunset law, specific legislation, or JLAC direction and are due in 2010. JLAC procedures require all audits to have a hearing. JLAC approves which COR (or its successor committee) will receive the assignment in order to conduct the hearing or may assign audits to JLAC for a hearing.

Attachment A

Statutory Reference	Agency and Programs Selected for Review	President	Speaker
A.R.S. §41-3011.10	Office of Tourism	Commerce and Economic Development	Commerce
A.R.S. §41-3011.11	Board of Examiners of Nursing Care Institution Administrators and Assisted Living Facility Managers	Healthcare and Medical Liability Reform	Health and Human Services
A.R.S. §41-3011.12	Developmental Disabilities Oversight Committee	Public Safety and Human Services	Health and Human Services
A.R.S. §41-3011.13	State Capital Postconviction Public Defender Office	Judiciary	Judiciary
A.R.S. §41-1279.03	School District Audits	Education Accountability and Reform	K-12
A.R.S. §41-1966	DES Child Protective Services	Public Safety and Human Services	Health and Human Services
A.R.S. §28-6313	Regional Transportation Plan Audit	Natural Resources, Infrastructure and Public Debt	Transportation and Infrastructure
Laws 2008 Ch. 309, §23	Office of Pest Management	Natural Resources, Infrastructure and Public Debt	Commerce

Attachment B

2011 PERFORMANCE AUDITS AND SUNSET REVIEWS¹ PRESIDENT AND SPEAKER RECOMMENDATIONS FOR COMMITTEE OF REFERENCE (COR) ASSIGNMENTS

Statutory Reference	Agency and Programs Selected for Review	President	Speaker
A.R.S. §41-3012.01	Department of Veterans' Services; Veterans' Services Advisory Commission	Veterans and Military Affairs	Military Affairs and Public Safety
A.R.S. §41-3012.02	Department of Game and Fish, and Game and Fish Commission	Natural Resources, Infrastructure and Public Debt	Natural Resources and Rural Affairs
A.R.S. §41-3012.03	Board of Chiropractic Examiners	Healthcare and Medical Liability Reform	Health and Human Services
A.R.S. §41-3012.04	Board of Nursing	Healthcare and Medical Liability Reform	Health and Human Services
A.R.S. §41-3012.05	Real Estate Department	Commerce and Economic Development	Commerce
A.R.S. §41-3012.06	Board of Dispensing Opticians	Healthcare and Medical Liability Reform	Health and Human Services
A.R.S. §41-3012.07	Arizona Geological Survey	Natural Resources, Infrastructure and Public Debt	Natural Resources and Rural Affairs
A.R.S. §41-3012.08	Water Quality Appeals Board	Natural Resources, Infrastructure and Public Debt	Water and Energy

¹ This listing is for those audits that are conducted under authority of the sunset law, specific legislation, or JLAC direction and are due in 2011. JLAC procedures require all audits to have a hearing. JLAC approves which COR (or its successor committee) will receive the assignment in order to conduct the hearing or may assign audits to JLAC for a hearing.

Attachment B

Statutory Reference	Agency and Programs Selected for Review	President	Speaker
A.R.S. §41-3012.09	Arizona Medical Board	Healthcare and Medical Liability Reform	Health and Human Services
A.R.S. §41-3012.10	Commission on the Arts	Commerce and Economic Development	Commerce
A.R.S. §41-3012.11	Department of Public Safety	Public Safety and Human Services	Military Affairs and Public Safety
A.R.S. §41-3012.12	Board of Regents	Education Accountability and Reform	Education
A.R.S. §41-3012.13	Unexplained Infant Death Advisory Council	Healthcare and Medical Liability Reform	Health and Human Services
A.R.S. §41-3012.14	Department of Fire, Building, and Life Safety	Public Safety and Human Services	Government
A.R.S. §41-3012.15	Department of Corrections	Judiciary	Judiciary
A.R.S. §41-3012.16	Arizona State Lottery	Commerce and Economic Development	Commerce
A.R.S. §41-3012.17	Automobile Theft Authority	Public Safety and Human Services	Military Affairs and Public Safety
A.R.S. §41-3012.18	Agricultural Best Management Practices Advisory Committee	Natural Resources, Infrastructure and Public Debt	Natural Resources and Rural Affairs
A.R.S. §37-1121	Arizona Navigable Stream Adjudication Commission	Natural Resources, Infrastructure and Public Debt	Water and Energy

Attachment B

Statutory Reference	Agency and Programs Selected for Review	President	Speaker
A.R.S. §41-1279.03	School District Audits	Education Accountability and Reform	Education
A.R.S. §41-1966	DES Child Protective Services	Public Safety and Human Services	Health and Human Services
A.R.S. §17-298.01	Game and Fish Commission Heritage Fund	Natural Resources, Infrastructure and Public Debt	Natural Resources and Rural Affairs
A.R.S. §41-1279.03	Pinal County Transportation Excise Tax	Finance	Transportation and Infrastructure



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DEPUTY AUDITOR GENERAL

DATE: November 3, 2009

TO: Senator Thayer Verschoor, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Melanie M. Chesney, Director, Performance Audit Division

SUBJECT: 2009-2010 Child Protective Services Audit Schedule

Background

A.R.S. §41-1966, enacted during the 2003 Second Special Session, requires the Auditor General to establish a Child Protective Services (CPS) audit team to provide ongoing performance reviews and analyses of CPS. The statute requires the Auditor General to adopt an audit plan, subject to review by JLAC. As outlined in statute, this plan may include work to determine the validity and accuracy of information reported by CPS, other reviews and analyses of CPS, and reviews of specified functions or CPS-related processes as requested by JLAC. Effective July 1, 2004, the Legislature granted funding to the Auditor General's Office for a three-person CPS audit team.

Audit Schedule

In October 2008, our Office presented to JLAC the CPS audit team's 2009-2010 audit schedule. Due to our Office's budget reductions, the CPS audit team's schedule needs to be reduced.

The revised 2009-2010 CPS audit schedule is as follows:

Audits—The CPS audit team plans to audit the following two areas. The audits will address larger and/or more complex issues, and recommendations will be included in the reports.

- In-home Services Program
- Investigations

Other Reviews—In addition, the team plans to publish the following information brief and questions-and-answers documents. Information briefs center on a narrowly focused issue, while questions-and-answers documents provide short answers to multiple questions on a specific topic. Both types of documents are informational and do not include recommendations.

- Information brief:
 - Joint Investigations

- Question-and-answer documents:
 - Adoption Program
 - Central Registry

Finally, the team will conduct follow-up reviews of previously issued audit reports at 6 and 18 months to assess the status of the agency's implementation of the audit recommendations.

Action Required

None. This schedule is presented for JLAC information only.



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DATE: November 3, 2009

TO: Senator Thayer Verschoor, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Jay Zsorey, Financial Audit Division Director

SUBJECT: Cost Reimbursement Audits and Financial Audit Schedule

Background

The Financial Audit Division (Division) conducts annual financial and compliance audits of all state agencies, counties, community college districts, and universities to meet the requirements of the federal Single Audit Act. In addition, the Division conducts special research projects, special financial audits, reviews, and investigations at the Legislature's request.

Under the provisions of A.R.S. §41-1279.03(C), the Division can charge a fee to the auditee for performing federally mandated work with JLAC's approval. The auditee will ultimately recover the costs of the federal audit work performed from the federal grantor(s). The audits that include federally mandated work are listed on **Attachment A** of the Financial Audit Division schedule titled, "Audits Including a Portion of Services to be Performed on a Cost Reimbursement Basis." See action required below.

For a complete list of the Financial Audit Division's audit schedule, see **Attachment B** titled "Fiscal Year 2010 Audit Schedule." This schedule has been included as a courtesy and does not require any action to be taken.

Action Required

JLAC consideration and approval for the Division to perform federally mandated work on a cost-reimbursement basis for certain political subdivisions of the State, under the provisions of A.R.S. §41-1279.03(C).

Attachment A

**OFFICE OF THE AUDITOR GENERAL
FINANCIAL AUDIT DIVISION
Audits Including a Portion of Services To Be
Performed on a Cost Reimbursement Basis
Fiscal Year 2010**

The Financial Audit Division will conduct single audits of the State of Arizona and the following political subdivisions. The federal compliance work performed during these engagements is required by the Single Audit Act, and the related audit costs can be charged to the federal programs.

Apache County
Cochise County
Coconino County
Gila County
Graham County
Greenlee County
La Paz County
Maricopa County
Mohave County
Navajo County
Pima County
Pinal County
Santa Cruz County
Yavapai County
Yuma County

Cochise County Community College District
Coconino County Community College District
Gila County Community College District
Graham County Community College District
Maricopa County Community College District
Mohave County Community College District
Navajo County Community College District
Pinal County Community College District
Yavapai County Community College District
Yuma/La Paz Counties Community College District

Attachment B

OFFICE OF THE AUDITOR GENERAL FINANCIAL AUDIT DIVISION Fiscal Year 2010 Audit Schedule

The Financial Audit Division's fiscal year 2010 audit schedule is presented below. All counties, community colleges, and state agencies, including the three state universities, will be audited in accordance with the Single Audit Act, as amended.

Arizona Statewide Audit

Detailed testing of records is performed at the larger state agencies on an annual basis. Limited testing of procedures is performed at the remaining agencies on a rotating basis.

In addition to the annual statewide financial statements issued by the Arizona Department of Administration, separate financial reports are issued by the following state agencies and audited by the Financial Audit Division on an annual basis.

Department of Economic Security – ALTCS	Arizona State University
Office of the State Treasurer (Agency Funds only)	Northern Arizona University
University of Arizona	

County Financial and Compliance Audits **College Financial and Compliance Audits**

Apache County
Cochise County
Coconino County
Gila County
Graham County
Greenlee County
La Paz County
Maricopa County
Mohave County
Navajo County
Pima County
Pinal County
Santa Cruz County
Yavapai County
Yuma County

Cochise County Community College District
Coconino County Community College District
Gila County Community College District
Graham County Community College District
Maricopa County Community College District
Mohave County Community College District
Navajo County Community College District
Pima County Community College District
Pinal County Community College District
Yavapai County Community College District
Yuma/La Paz Counties Community College District

Other Audits/Special Reviews

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes (Full-Time Equivalent Student Enrollment Report)
Arizona University System (Full-Time Equivalent Student Enrollment Report)
Department of Health Services—BHS Attestation
State Procurement Office—Compliance Review
Federal Land Payments
Attorney General – Colorado River Revolving Fund
Diné College – Funding Compact



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DATE: November 3, 2009

TO: Senator Thayer Verschoor, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Ross Ehrick, Division of School Audits Director

SUBJECT: 2009-2010 School District Audit Schedule

Background

A.R.S. §41-1279.03 requires the Office of the Auditor General to conduct performance audits of randomly selected school districts and to monitor school districts to determine the percentage of every dollar spent in the classroom.

The statute requires the Auditor General to determine, through random selection, the districts to be audited each year, subject to review by the Joint Legislative Audit Committee. **Attachment A** lists the school districts randomly selected for the 2010 performance audit schedule and the current status of the 2009 audit schedule.

These school district performance audits review the efficiency and effectiveness of district noninstructional operations, such as administration, student transportation, and plant operations, and make recommendations for improvement and/or identify best practices. These audits also review compliance with certain requirements, such as the proper coding of accounting transactions, expenditures of sales taxes received under Proposition 301, and English Language Learner (ELL) programs. If applicable, these audits also provide information on the district's desegregation program. To gain evidence to support information and conclusions in the reports, auditors interview district personnel; review district policies, procedures, and internal controls; examine district accounting records and other district documents; compare district costs to similar districts'; and determine compliance with certain statutory requirements. The audits result in publicly released audit reports and highlights documents.

ELL-Related Audit Schedule

To comply with the statutory requirement to conduct a financial audit of the districts monitored by the Arizona Department of Education (ADE) for ELL compliance, the 2010 audit schedule also includes six of the ADE-monitored districts that are required to provide instruction for English language learners for the majority of their grade levels.¹ **Attachment B** lists the six districts to be audited for the 2010 schedule and the current status of the 2009 audit schedule.

To comply with the statutory requirement to biennially audit the overall effectiveness of the ELL program, this year's audit schedule also includes audit work for the first biennial ELL audit report to be issued in December 2010.¹

Other School District Audits and Reports

By statute, the Office of the Auditor General is also required to monitor the percentage of every dollar spent in the classroom.² The annual Dollars Spent in the Classroom report will be issued in March 2010. This study determines the percentage spent in the classroom and other functional areas for the State and for each district. It also reports on districts' uses of Proposition 301 monies.

Action Required

None. Per statute, JLAC is to review the school districts randomly selected for performance audits, but is not required to approve them. The 2010 schedule and the additional information on other scheduled reports are presented for JLAC information only.

¹ A.R.S. §15-756.12.

² A.R.S. §41-1279.03(9).

Attachment A

2009 School District Performance Audit Schedule

School District	Size¹	Release Date
Gilbert Unified	Very Large	December 2008
Glendale Elementary	Large	August 2009
Phoenix Union High	Very Large	September 2009
Tempe Union High	Large	September 2009
Casa Grande Union High	Medium	November 2009
Nadaburg Elementary	Medium	November 2009

2010 School District Performance Audit Schedule

School District	Size¹	Release Date
Creighton Elementary	Large	December 2009
Madison Elementary	Large	January 2010
Wickenburg Unified	Medium	February 2010
Willcox Unified	Medium	April 2010
Alhambra Elementary	Large	May 2010
Palo Verde Elementary	Small	July 2010

¹ Size is based on ADM using the following categories:

Very Large—20,000 or more students

Large—5,000 to 19,999

Medium—600 to 4,999

Small—Fewer than 600

Attachment B

ELL Financial Audits*

* Auditor General's responsibility under A.R.S. §15-756.12 is to conduct financial audits of school districts that ADE has selected for monitoring under A.R.S. §15-756.08. These audits are to include a review of the Structured English Immersion and Compensatory Instruction budgets.

2009 Audit Schedule

Chandler Unified—In process
Higley Unified—In process
Stanfield Elementary—In process
Williams Unified—In process

2010 Audit Schedule

Pendergast Elementary
Balsz Elementary
Buckeye Elementary
Coolidge Unified
Colorado River Union High
Catalina Foothills Unified