



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

June 15, 2021

Arizona State Board of Education  
1700 W. Washington St.  
Executive Tower Ste. 300  
Phoenix, AZ 85007

**Subject: Murphy Elementary School District—No Longer in Noncompliance with USFR**

Dear Members of the Board:

We previously requested that the Arizona State Board of Education (Board) take action on Murphy Elementary School District (District) because the District had not complied with the *Uniform System of Financial Records for Arizona School Districts* (USFR). On January 28, 2019, the Board determined the District was not in compliance with the USFR and did not take action to withhold State aid monies as allowed by statute.

We have since received and reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2020. Based solely on our review of these documents, the District is no longer in noncompliance with the USFR. Therefore, the Board can take appropriate action pursuant to Arizona Revised Statutes §15-272.

If you have questions concerning this matter, please call Cris Cable, Director, or Megan Smith, Manager, within our Accountability Services Division at (602) 977-2796.

Sincerely,

*Lindsey A. Perry*

Lindsey A. Perry, CPA, CFE  
Auditor General

cc: Governing Board  
Dr. Dennis Goodwin, Superintendent  
Ms. Linda Cordova, Finance Director  
Murphy Elementary School District  
Mr. Peter Davis, Receiver for Murphy Elementary School District  
Mr. Keith Kenny, Director  
Simon Consulting, LLC  
The Honorable Steve Watson, Maricopa County School Superintendent  
Ms. Alicia Williams, Executive Director  
Arizona State Board of Education  
Ms. Kate Wright, Chief of Staff  
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education