



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

April 16, 2025

Governing Board  
Kayenta Unified School District  
P.O. Box 337  
Kayenta, AZ 86033-0337

Dear Members of the Board:

Pursuant to Arizona Revised Statutes (A.R.S.) §15-914 and the *Uniform System of Financial Records for Arizona School Districts* (USFR), school districts must submit audited financial statements and reports and a USFR Compliance Questionnaire (Questionnaire) to our Office within 9 months of fiscal year-end, or March 31, 2025. We have not received the District's audit reports and Questionnaire for the year ended June 30, 2024, which are late. Therefore, the District has not complied with the USFR and applicable State and federal requirements regarding audit report submission.

In addition to the District's noncompliance with this year's reporting requirements, the District has been in noncompliance with the USFR since June 2024 based on our review of the significant deficiencies cited in the District's audit reports and Questionnaire for the year ended June 30, 2023. We are currently conducting a status review of the District's fiscal year 2025 records and procedures to determine whether the District is no longer in noncompliance with the USFR. However, we cannot complete that review until we receive the District's FY 2024 audit reports and Questionnaire. Once received, we will review the reports along with our status review results to assess whether the District has complied with the USFR and will notify the District of our determination.

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 (State Board) of the District's noncompliance and request it take appropriate action as prescribed by A.R.S. §15-272, which includes the State Board directing the Superintendent of Public Instruction to withhold up to 10 percent of the District's State monies.

If you have questions about this letter or the action the District must immediately take, please call Chris Votroubek, Accountability Services Division Manager, or me at (602) 977-2796.

Governing Board

April 16, 2025

Page 2

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA

Director, Accountability Services Division

cc: Mr. Lemual Adson, Superintendent

Ms. Arlene Laughter, Business Office Supervisor

Kayenta Unified School District

The Honorable Rachael Lewis, Navajo County Schools Superintendent

Members of the State Board of Education

Arizona State Board of Education

Mr. Art Harding, Chief Operations Officer

Ms. Nicole von Prisk, Deputy Associate Superintendent, Grants Management

Arizona Department of Education