



LINDSEY A. PERRY  
AUDITOR GENERAL

ARIZONA  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

April 16, 2025

Governing Board  
Whiteriver Unified School District  
P.O. Box 190  
Whiteriver, AZ 85941-0190

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.

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.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

Governing Board

April 16, 2025

Page 2

cc: Ms. Leeann Lacapa, Superintendent

Whiteriver 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