



## ARIZONA AUDITOR GENERAL

**Lindsey A. Perry**, Auditor General

**Melanie M. Chesney**, Deputy Auditor General

June 30, 2025

Governing Board  
Roosevelt Elementary School District  
6000 S. 7th St.  
Phoenix, AZ 85042

Dear Members of the Board:

We have reviewed Roosevelt Elementary School District's audit reports and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire for the year ended June 30, 2024, prepared by Heinfeld, Meech & Co., P.C., which indicate that the District has not complied with the USFR. We have attached a list of the most significant USFR compliance deficiencies we noted in these reports.

We provided separately to you and District management a corrective action plan template that includes these deficiencies. Pursuant to Arizona Revised Statutes §15-271, District management should implement corrective actions within 90 days after the date of this letter.

If you have any questions, please contact Chris Votroubek, Accountability Services Division Manager, or me at [asd@azauditor.gov](mailto:asd@azauditor.gov) or (602) 977-2796.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

cc: Danelia Portillo, Superintendent  
Matthew Gonzales, Chief Financial Officer  
Roosevelt Elementary School District  
The Honorable Shelli Boggs, Maricopa County School Superintendent  
Members of the State Board of Education  
Arizona State Board of Education  
Art Harding, Chief Operations Officer  
Nicole von Prisk, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education