



West-MEC
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September 5, 2025

Lindsey A. Perry, CPA, CFE
Arizona Auditor General
2910 North 44th St, Suite 410
Phoenix, AZ 85018

Ms. Perry,

For more than 20 years, Western Maricopa Education Center (West-MEC) has positively impacted our community by providing high school students and adults with hands-on career training that leads directly to employment or advanced education. With programs in high-demand fields such as healthcare, aviation, IT, construction, and automotive technology, West-MEC builds a skilled workforce that strengthens both local and national industries.

West-MEC has reviewed the Performance Audit Report. While the audit process spanned more than two years and required extensive coordination and documentation, we carefully examined each finding and recommendation and provided detailed responses supported by data and aligned with Arizona Department of Education best practices.

Regarding the Phoenix Raceway sponsorship, West-MEC respectfully disagrees that this investment was wasteful or violated the State's gift clause. The sponsorship increased community and industry awareness of West-MEC programs and created Work-Based Learning (WBL) opportunities consistent with the Arizona Department of Education's WBL Guide. West-MEC students gained valuable real-world experience with industry professionals, strengthening both technical and professional skills—benefits that must be considered when evaluating the sponsorship's value. Importantly, this sponsorship was funded through Civic Center funds, which are non-taxpayer dollars. It is worth noting, our Auto Technology applications tripled in FY24, after the sponsorship with Phoenix Raceway was established.

West-MEC also disagrees that its WESTMARC membership was wasteful. The selected membership level provided access to vital regional partnerships and benefits not included in the lower-cost nonprofit option. These partnerships help connect students with industry leaders, align programs with workforce needs, and create opportunities that advance West-MEC's mission.

The results of West-MEC's approach to career and technical education speak clearly. Last year, students earned more than 9,000 industry-recognized credentials, and 92% passed the Arizona Department of Education's Technical Skills Assessment—well above the state average of 79%. These outcomes demonstrate strong career readiness and have drawn attention from across the nation and abroad, as other CTE districts visit to learn from our model.

West-MEC remains committed to its mission: to reinvest local tax dollars strategically to cultivate a skilled workforce, strengthen the regional economy, and expand opportunities for students. We are confident that the steps we have taken reflect both accountability to the public and our dedication to providing students with real-world, career-focused experiences that prepare them for lifelong success.

Regards,

Dr. Scott Spurgeon
West-MEC Superintendent

west-mec.edu

Finding 1: District's spending for a \$155,000 Phoenix Raceway sponsorship appears wasteful, may have violated the State's gift clause, and has not yielded intended benefits for students

District Response: The Auditor General's finding is not agreed to.

Response explanation: The sponsorship increased applications for enrollment in the West-MEC Automotive Tech program exponentially. This benefit must be included in any calculation of any direct or indirect benefits to West-MEC students of the PIR Sponsorship. It also increased opportunities for Work Based Learning ("WBL"). The WBL experiences provided to students were directly related to their West-MEC Career and Technical Education (CTE) programs. See *The Arizona Department of Education Career and Technical Education Work-Based Learning Guide* ("Guide") <https://www.azed.gov/cte/work-based-learning>. While the Report cites the common major definition of the Arizona Department of Education WBL, it overlooks a crucial point: page 3 of the Guide, which explicitly includes awareness, exploration, and preparation phases as part of the WBL continuum that are embedded in all WBL programs. *Id.* West-MEC implements a comprehensive district-wide WBL continuum that guides all program efforts and incorporates professional experiences both within and outside the classroom. The student experiences at the PIR events seamlessly align with this continuum. These events significantly enrich classroom learning by providing students with direct opportunities to apply both technical and professional skills in a dynamic, real-world setting. The narrative on pages 3 and 4 of the the Report primarily focuses on the misalignment of technical skills but does not acknowledge the significance of professional skills or the broader WBL continuum. For example, during the NASCAR events, students were continuously supervised by PIR personnel from Guest Services, Security, or Operations teams and interacting with students, giving the students professional experiences. An example of the incorrect assumptions made in the Report, is the sweeping conclusion that "Students provided over 1000 hours of unpaid labor working shifts that did not provide CTE program technical skills." This conclusion requires knowledge and experience with pedagogical principles of WBL, which the Report does not reflect. The WBL experience benefit must be included in any calculation of any direct or indirect benefits to West-MEC students by virtue of the PIR Sponsorship. It will have to include the opinions of experts knowledgeable in the pedagogical principles of WBL and CTE. As previously discussed in letters to you, students were able to work side by side with PIR personnel, which enhanced the curriculum they were taught. This benefit must be included in any calculation of any direct or indirect benefits to West-MEC students of the PIR Sponsorship.

Recommendation 1: In consultation with legal counsel, as necessary, determine whether the District's distribution of any Raceway event tickets resulted in a gift of public monies in violation of the Arizona Constitution's gift clause, and in what amount, if applicable.

District Response: The audit recommendation will be implemented.

Response explanation: West-MEC will consult with legal counsel to determine whether the District violated the gift clause of the Arizona Constitution.

Recommendation 2: Upon determining whether its distribution of any Raceway event tickets resulted in a gift of public monies in violation of the Arizona Constitution's gift clause,

report its determination and the rationale supporting its determination to the Arizona Attorney General's Office.

District Response: The audit recommendation will be implemented.

Response explanation: West-MEC will report its determination and rationale to the Arizona Attorney General's Office.

Recommendation 3: Develop and implement procedures to evaluate the costs and benefits of any ongoing and/or future sponsorship agreements to ensure that the benefits received are cost-effective and align with the District's public purpose for the spending, and document the agreements' public purpose and benefits.

District Response: The audit recommendation will be implemented.

Response explanation: West-MEC will develop and implement procedures to evaluate the costs and benefits of any future sponsorship agreements to ensure the benefits align with the District's public purpose for the spending.

Finding 2: District spent more than \$27,000 on entertainment, food, and beverages, which may have violated the Constitution's gift clause and was contrary to Board-authorized guidelines intended to prevent waste, abuse, and gifts of public monies

District Response: The Auditor General's finding is agreed to.

Response explanation: West-MEC agrees that its employment contracts did not contain language that addresses expenses for employee food and beverages until fiscal year 2023-2024. However, as correctly noted in the Report, prior to that time, in 2022, the Board passed a resolution allowing for the provision of food up to \$25. Also, Board policy DJ stated that the "Governing Board may provide food and beverages at School District events, including official school functions and trainings, as allowed by the Arizona Constitution and policies of the Department of Education."

Recommendation 4: In consultation with legal counsel, as necessary, determine whether any of the District's food and beverage or entertainment purchases resulted in a gift of public monies in violation of the Arizona Constitution's gift clause, and in what amount, if applicable.

District Response: The audit recommendation will be implemented.

Response explanation: West-MEC will consult with legal counsel to determine whether the District violated the gift clause of the Arizona Constitution.

Recommendation 5: Upon determining whether any of its food and beverage or entertainment purchases resulted in a gift of public monies in violation of the Arizona Constitution's gift clause, report its determination and the rationale supporting its determination to the Arizona Attorney General's Office.

District Response: The audit recommendation will be implemented.

Response explanation: West-MEC will report its determination and rationale to the Arizona Attorney General's Office.

Recommendation 6: Immediately stop providing food and beverages for purposes and in amounts that are not in compliance with Board authorization and/or the State's gift clause.

District Response: The audit recommendation will be implemented.

Response explanation: West-MEC implemented language in all employment agreements that addressed food and beverage in FY2023-2024. West-MEC will continue to ensure that its employment contracts continue to address expenses for food and beverages.

Recommendation 7: Develop and implement policies and procedures to ensure all food and beverage purchases meet Board-authorized purposes and are within Board-authorized amounts to prevent potential violations of the State's gift clause.

District Response: The audit recommendation will be implemented.

Response explanation: West-MEC will continue to ensure food and beverage language is in employee's contracts and include a regulation in District policy 3-103F to address non district individuals.

Finding 3: District wasted more than \$18,500 of public monies by paying more than necessary for membership dues and for staff to attend golf tournaments and an awards dinner, reducing monies available for other District priorities

District Response: The Auditor General's finding is not agreed to.

Response explanation: West-MEC disagrees that West-MEC's decision to pay \$3000 as a member of WESTMARC was "wasteful." WESTMARC's Director of Finance and Operation has verified that a \$3000 membership fee gives the member access to far more benefits than the \$500 nonprofit membership fee.

Recommendation 8: Prior to renewing its membership in WESTMARC, evaluate the costs and benefits of the membership levels available, including considering the lower-cost nonprofit/K-12 membership level, to ensure the membership is cost effective and aligns with the District's public purpose for the spending.

District Response: The audit recommendation will be implemented.

Response explanation: West-MEC agrees to an action plan as suggested in the Recommendation section under Finding 3 of the Report.

Recommendation 9: To help prevent wasteful spending and ensure the District's use of public monies is allowable and appropriate, prior to paying for participation in any additional paid WESTMARC events, document each event's public purpose and the benefits the District expects to receive relative to the event's costs.

District Response: The audit recommendation will be implemented.

Response explanation: West-MEC agrees to an action plan as suggested in the Recommendation section under Finding 3 of the Report.