



**ARIZONA
AUDITOR
GENERAL**

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

October 1, 2025

Sent via email

Arizona State Board of Education
1700 W. Washington St.
Executive Tower Ste. 300
Phoenix, AZ 95007

Subject: Isaac School District— No longer in Noncompliance with Audit Reporting Requirements

Dear Members of the State Board:

In our July 23, 2025, letter to you, we requested that the Arizona State Board of Education (State Board) take action on Isaac Elementary School District because the District had not submitted its audit reports and the *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire (Questionnaire) for the year ended June 30, 2024. These fiscal year (FY) 2024 reports and Questionnaire were due on March 31, 2025. Although 6 months late, we have now received the District's FY 2024 audit reports and Questionnaire. Therefore, the District has met the report submission requirements for that year.

As mentioned in our April 2025 letter, the District has been in noncompliance with the USFR since July 2024 based on our review of the significant deficiencies cited in the District's audit reports and Questionnaire for year ended June 30, 2023. Now that we have received the District's FY 2024 reports and Questionnaire, we will begin our review to assess whether the District has complied with the USFR and we will notify the District and the State Board if it has not complied. The District continues to operate under the receiver the State Board appointed on January 14, 2025.

If you have questions concerning this matter, please call Meghan Hieger, Director, or Chris Votroubek, Manager, within our Accountability Services Division at (602) 977-2796.

Sincerely,

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

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October 1, 2025

Page 2

cc: Governing Board

Lily Mesa-Lema, Interim Superintendent

James Serbin, Acting Chief Financial Officer

Isaac Elementary School District

Keith Kenny, Receiver for Isaac Elementary School District

J.S. Held, LLC

The Honorable Shelli Boggs, Maricopa County Schools Superintendent

Sean Ross, Executive Director

Arizona State Board of Education

Art Harding, Chief Operations Officer

Nicole von Prisk, Deputy Associate Superintendent, Grants Management

Arizona Department of Education