



**ARIZONA
AUDITOR
GENERAL**

Lindsey A. Perry, Auditor General

March 18, 2026

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

Dear Members of the Board:

We previously notified you that Roosevelt Elementary School District (District) had not complied with the *Uniform System of Financial Records for Arizona School Districts* (USFR) based on our review of the District's fiscal year (FY) 2024 financial audit reports and USFR Compliance Questionnaire prepared by an independent certified public accounting firm.

We have since reviewed the District's FY 2026 records and procedures as of December 2025. Based on our review of all available information, including the number and significance of the District's outstanding deficiencies, the District is no longer in noncompliance with the USFR. However, as noted in our March 16, 2025, email and discussion with District management, the District continues to have some outstanding deficiencies, including 9 items that have not been corrected, 1 item that was not yet applicable, and 1 new additional deficiency.

Please be advised the District must act to correct the outstanding deficiencies, and its future audit reports must reflect that these deficiencies have been corrected. The area containing the most significant deficiencies is cash and revenue, leaving District and student monies susceptible to theft, loss, and misuse of District data.

Thank you for the assistance and cooperation that your administrators and staff provided during our review. If you have questions concerning this matter, please call Chris Votroubek, Accountability Services Division Manager, or me at asd@azauditor.gov (602) 977-2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

cc: Danelia Portillo, Superintendent

Chris Polk, Executive Director of Business Services
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