



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

April 16, 2026

Sent via email

Governing Board
Window Rock Unified School District
P.O. Box 559
Ft. Defiance, AZ 86504-0559

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, 2026. We have not received the District's audit reports and Questionnaire for the year ended June 30, 2025, which are late. Therefore, the District has not complied with the USFR and applicable State and federal requirements regarding audit report submission.

In addition to the District's noncompliance with this year's reporting requirements, 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 Questionnaires for the years ended June 30, 2023 through 2024.

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

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cc: William "Dan" Horley, Superintendent of Schools
Anna Marie Perry, Acting Business Manager
Window Rock Unified School District
The Honorable Joy Whiting, Apache County Schools 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