



**ARIZONA  
AUDITOR  
GENERAL**

**Lindsey A. Perry**, Auditor General

May 4, 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:

We issued a letter April 16, 2026, informing you that we had not received the District's audit reports, and *Uniform System of Financial Records for Arizona School Districts* (USFR) Compliance Questionnaire (Questionnaire) for the year ended June 30, 2025. We have since received the District's audit reports and Questionnaire. Therefore, the District has met the report submission requirements for that year.

As mentioned in our April 16, 2026 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 Questionnaires for the years ended June 30, 2023 through 2024. Now that we have received the District's reports and Questionnaire for the year ended June 30, 2025, we will begin our review to assess whether the District has complied with the USFR and will update the District and the Arizona State Board of Education of the results.

If you have any questions, please contact Chris Votroubek, Accountability Services Division Manager, or me at (602) 977-2796.

Sincerely,

*Meghan L. Hieger*

Meghan L. Hieger, CPA  
Director, Accountability Services Division

Governing Board

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cc: William Horsley, 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