



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

September 28, 2026

Members of the Arizona State Legislature

The Honorable Katie Hobbs, Governor

Superintendent Reichman
Arizona State Schools for the Deaf and the Blind

Transmitted herewith is the report *A Performance Audit of the Arizona State Schools for the Deaf and the Blind*. This audit was conducted by the independent firm Sikich CPA LLC under contract with the Arizona Auditor General and was in response to a December 10, 2024, resolution of the Joint Legislative Audit Committee. The performance audit was conducted as part of the sunset review process prescribed in Arizona Revised Statutes §41-2951 et seq. I am also transmitting within this report a copy of the Report Highlights to provide a quick summary for your convenience.

As outlined in its response, the Arizona State Schools for the Deaf and the Blind (ASDB) agrees with 5 of the findings and disagrees with 4 of the findings but plans to implement or implement in a different manner all 47 recommendations directed to it. My Office has contracted with Sikich CPA LLC to follow up with ASDB in 6 months to assess its progress in implementing the recommendations. I express my appreciation to ASDB's board members, Superintendent Reichman, and ASDB staff for their cooperation and assistance throughout the audit.

My staff and I will be pleased to discuss or clarify items in the report.

Sincerely,

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

cc: Arizona State Schools for the Deaf and the Blind board members



■ Arizona Auditor General

Arizona State Schools for the Deaf and the Blind Performance Audit Report

September 22, 2026



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September 22, 2026

Dear Ms. Perry,

Sikich CPA LLC (Sikich) is pleased to submit the attached report detailing the results of our performance audit of the Arizona State Schools for the Deaf and the Blind (ASDB), conducted under contract with the Arizona Auditor General pursuant to a December 10, 2024, resolution of the Joint Legislative Audit Committee. This audit was conducted as part of the sunset review process prescribed by Arizona Revised Statutes §41-2951 et seq.

The objectives of this performance audit were to assess ASDB's student outcomes, including graduation requirements, and to assess ASDB's operations in the areas of student and staff complaints, background checks, staff qualifications, teacher absences and staff vacancies, staff evaluations, student-teacher ratios, and capital planning. The audit also provides descriptive information regarding ASDB's outcomes and operations as compared to other state schools for the deaf and the blind, a comparison of ASDB teacher salaries to state- and nationwide averages, ASDB's standardized testing results, and an overview of the services and curricula ASDB provides.

We conducted the audit fieldwork in Alexandria, VA; Springfield, IL; Phoenix, AZ; Tucson, AZ; and remotely, from April 2025 through July 2026. We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards*, as issued by the Comptroller General of the United States (2018 Revision, Technical Update April 2021). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We describe our objectives, scope, and methodology further in Appendix K: Objectives, Scope, and Methodology.

As outlined in its response, ASDB agrees with the 5 of the findings and disagrees with 4 of the findings, but plans to implement or implement in a different manner all recommendations. We will follow up with ASDB in 6 months to assess its progress in implementing the recommendations.

We would like to thank all the personnel with whom we met, or who provided information, throughout the course of this audit for their cooperation and assistance. We also thank you for the opportunity to serve the public interest on behalf of the Arizona Auditor General.

Sincerely,
Sikich CPA LLC

Report highlights

Arizona State Schools for the Deaf and the Blind (ASDB)

Performance Audit

ASDB graduated students who did not meet graduation requirements and thus may have been unprepared for secondary education or the job market; could not demonstrate that it conducted background checks for some employees and did not timely investigate complaints it received, potentially affecting student/staff safety; did not complete all required staff evaluations and could not demonstrate that it assigned qualified substitutes for teacher absences and vacancies or all its staff met required qualifications, potentially impacting educational quality; and did not assess student impacts or obtain input from stakeholders and formal Board approval before deciding to relocate its Tucson campus, resulting in a lack of transparency regarding its future operations.

Audit purpose

To assess ASDB's student outcomes and operations, including graduation requirements, complaint handling, staff background checks and qualifications, teacher absences and staff vacancies, staff evaluations, and student-teacher ratios. The audit also provides information on ASDB's services, curricula, and standardized testing results compared to other state schools for the deaf and the blind, and a comparison of its teacher salaries to state- and nationwide averages.¹

Key findings

- ASDB graduated 25 students in fiscal years 2024 and 2025 who may have been unprepared for secondary education or transition to the job market because they did not meet graduation requirements and it did not maintain consistent records associated with graduates, risking misreporting student information to the Arizona Department of Education.
- ASDB did not investigate all 15 complaints it received between August 2024 and June 2025 within the time frames required by its policy, including some complaints involving safety issues, and it lacked a process to prioritize complaints based on risk, potentially affecting student and staff safety.
- ASDB could not demonstrate that it obtained and reviewed background-check documentation for 19 employees that were employed by ASDB at any point during fiscal years 2022 through 2024, as required by statute, and certain types of staff are not required to maintain a valid fingerprint clearance card, increasing the risk that its student population, which includes vulnerable individuals, could be exposed to individuals with precluding criminal charges or convictions.
- ASDB could not demonstrate that all its staff met required qualifications, potentially compromising students' ability to fully engage in instruction and daily activities; limiting their access to essential information needed for safety, learning, and independence; and affecting retention of qualified staff.
- ASDB could not demonstrate that it consistently assigned qualified substitutes for teacher absences or vacancies, which could negatively affect educational quality.

¹ Sikich conducted this performance audit of ASDB pursuant to a December 10, 2024, resolution of the Joint Legislative Audit Committee. This audit was conducted as part of the sunset review process prescribed in Arizona Revised Statutes §41-2951 et seq.

- ASDB did not complete 22% and 97% of the staff evaluations required for permanent and probationary employees, respectively, in fiscal years 2022 through 2024 and its staff evaluations are not aligned with State requirements for public school district staff, increasing the risk of insufficient staff development and unresolved performance issues.
- ASDB has established student-teacher ratio goals but lacks a process for determining when class sizes can exceed its goals, has not conducted a required annual review of its ratios, and has not updated its goals since 2007, risking inconsistent or inappropriate class size decisions that could negatively impact student learning.
- ASDB leadership has not established or maintained an effective internal control system for managing its operations, resulting in the various deficiencies identified during this audit.
- Prior to announcing its decision to relocate its Tucson campus, ASDB did not assess student risks and impacts, solicit input from stakeholders, or obtain formal ASDB Board approval, resulting in a lack of transparency regarding plans for its future operations.

Key recommendations to ASDB

- Perform a comprehensive review of student records related to graduation requirements and staff qualifications documentation to identify errors, correct inconsistencies, and obtain missing documentation.
- Develop and implement policies, procedures, or guidance related to maintaining accurate student records, complaint investigations, background checks, staff qualifications, teacher absences, staff evaluations, student-teacher ratio goals, and obtaining public input on proposed organizational decisions that impact ASDB students. For example, we recommend that ASDB develop and implement:
 - Policies, procedures, or guidance associated with prioritizing complaints, based on clearly identified criteria.
 - A monitoring and enforcement process that includes regular reviews of employee certifications and consequences for noncompliance.

Key recommendations to the ASDB Board of Directors

- Require the Superintendent to develop and submit to the Board a detailed corrective action plan to address the internal control deficiencies identified during the audit and require the Superintendent to provide an update on the progress toward completing the corrective action plan at each Board meeting.

Key recommendations to the Legislature

- Consider revising statute to require all ASDB employees to obtain and maintain a Level I fingerprint clearance card to help ensure ASDB receives timely notification of any subsequent charges or convictions.
- Consider a statutory change that would require ASDB to align all educational staff evaluation policies to relevant requirements in Arizona Statute Title 15 – Education.

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Performance Audit Report

Introduction

Audit reporting objectives

On behalf of the Arizona Auditor General, Sikich CPA LLC (Sikich) has completed a performance audit of the Arizona State Schools for the Deaf and the Blind (ASDB). This performance audit addresses the following questions:

1. To what extent did ASDB students who graduated in 2024 and 2025 meet graduation requirements?
2. To what extent did ASDB establish, implement, and monitor its complaint-handling process to ensure a safe, secure, and healthy environment for students?
3. Did ASDB obtain and review all required background checks for employees in fiscal years 2022, 2023, and 2024?
4. To what extent did ASDB staff meet State and agency qualification requirements in fiscal years 2022, 2023, and 2024?
5. To what extent did ASDB monitor teacher absences and staff vacancies in fiscal years 2022, 2023, and 2024 to determine their impact on students?
6. To what extent did ASDB implement its staff evaluation policies and procedures in fiscal years 2022, 2023, and 2024 and how did these policies and procedures compare to State requirements for educational employee performance evaluations?
7. To what extent has ASDB managed its student-teacher ratios in accordance with internal policy?
8. To what extent did ASDB implement an effective overall system of internal control related to its management of students and staff since fiscal year 2022?
9. How did ASDB communicate organizational changes in 2026 and how did these changes affect ASDB's capital plans?
10. How do the education and other related services provided by ASDB compare to other selected states' practices?

ASDB was established in 1912 to serve students who are deaf, hard-of-hearing, blind, visually impaired, multisensory disabled, or deafblind

ASDB was established in 1912 to educate students in Arizona with sensory impairments, such as hearing and/or vision impairment. In accordance with statute, ASDB provides educational programs for children and students with sensory impairments in the State from birth through 22 years of age so that they may become self-sustaining citizens (see textbox on page 2 for ASDB's mission).²

ASDB is a local education agency (LEA), governed by the ASDB Board of Directors (ASDB Board) and is responsible for providing general and special education services within primary and secondary schools.³ Recently, through calendar year 2025, ASDB's organizational structure included 4 primary educational programs for students, birth through 22, as follows:

² Arizona Revised Statutes (A.R.S.) §§15-1302(B), 15-1343(A), and 15-1344(A)

³ A.R.S. §15-1306. As an LEA, ASDB can receive federal education funding provided to Arizona; is accountable for meeting state and federal requirements, including reporting requirements; is required to

- **Tucson Campus:** Until May 2026, ASDB operated a Tucson campus which included both a day and residential program for students who were deaf, hard-of-hearing, blind, visually impaired, multisensory disabled, or deafblind.⁴ Educational services were provided for hearing and/or vision-impaired students from preschool through grade 12 (ages 3 through 22). The campus included elementary, middle, and high school classrooms, residential halls, and a performing arts center. Classroom instruction at the Tucson campus was provided using curricula intended to meet Arizona Department of Education (ADE) standards and address the specific needs of sensory-impaired students.⁵

ASDB's mission

ASDB is committed to excellence and innovation in the education for all children, throughout Arizona, who are hard of hearing, deaf or have vision loss; leadership and service; collaboration with families, school districts, communities, and others; and partnerships with other agencies that will enable children who are hard of hearing, deaf or have vision loss to succeed now and in the future.

Source: Sikich staff review of ASDB website.

Based on ASDB documentation and interviews with leadership and staff, ASDB provided a range of other educational and support services at the Tucson Campus, including occupational and physical therapy, social skills training, braille instruction, speech therapy, and American Sign Language (ASL). Additionally, the Tucson campus provided transition services to facilitate students' preparation for post-school activities, such as classes that teach job skills, and programs to help high schoolers develop independent living abilities. Students also have access to career and technical education courses offered at local public schools and various locations throughout Pima County and the surrounding region.

In early 2026, ASDB leadership shifted away from a centralized, campus-based education model and the ASDB Board of Directors (ASDB Board) voted to close the Tucson campus, replacing it with a leased instructional site and alternative service delivery approaches through its Itinerant Services Program. This shift results in significant changes for students, staff, and operations. Additional details on the decision-making process, implementation, community response, and financial implications of this decision are provided in Chapter 9, pages 43 through 49, of this report.

- **Phoenix Day School for the Deaf:** The Phoenix Day School for the Deaf (PDSD) provides educational services to deaf/hard of hearing students from preschool through grade 12 (ages 3 through 22).⁶ PSDS provides classroom instruction that is intended to follow ADE standards and designed to be tailored to the needs of deaf and hard-of-hearing students. Based on ASDB documentation and interviews with the administration and staff, PSDS offers a range of other educational and support services, such as ASL, occupational therapy, and physical therapy. PSDS also provides transition services for students to facilitate students' preparation for post-school activities, such as classes that teach job skills, and programs to help high schoolers develop independent living abilities.

provide a free and appropriate public education to campus-based students in accordance with federal law; and is required to establish graduation criteria and procedures.

⁴ Day students are on campus for school during the day and return home once classes end. Residential students live in the residential halls and return home when school is not ongoing.

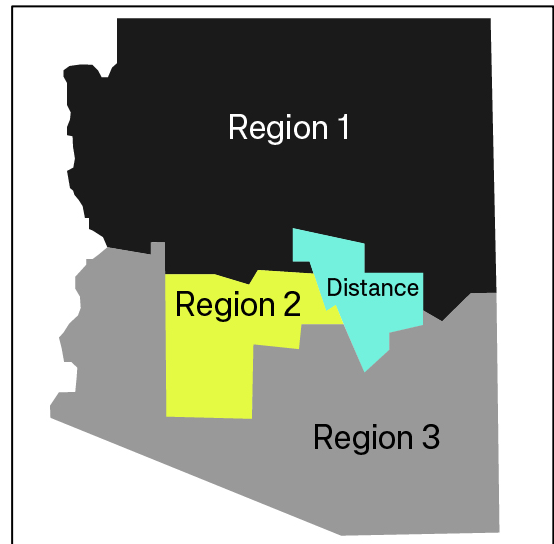
⁵ ADE is the Arizona state agency responsible for Arizona public school oversight and ensuring ASDB complies with federal and State education law, including Individuals with Disabilities Education Act (IDEA) and teacher qualifications (see Chapter 4, pages 21 to 25, for more information on teacher qualifications).

⁶ A residential program is not offered at PSDS.

Students also have access to career and technical education courses available at local public schools and other sites throughout Maricopa County.

- **Early Learning Program:** ASDB's Early Learning Program (ELP) serves sensory impaired children from birth to age 5 in Arizona. Specifically, ASDB serves preschool students, age 3 to 5, enrolled at the Tucson and PDSD campuses and a satellite preschool campus in San Tan Valley, and contracts with public nonprofit preschools in the Phoenix metropolitan area to provide additional preschool offerings, including the Foundation for Blind Children and the Desert Voices Oral Learning Center. In addition, ASDB provides in-home services to children, birth to age 3, through the Arizona Early Intervention Program (AzEIP).⁷
- **Itinerant Services Program:** ASDB's Itinerant Services Program provides services to sensory-impaired students in their home school districts through cooperative agreements with approximately 230 Public Education Agencies (PEAs).⁸ These services are provided within the context of the student's general education classroom and can include specialized equipment and materials, low-vision examinations, and educational interpreting. The Itinerant Services Program also provides virtual instruction opportunities for qualified students. The program is divided into 3 regional cooperatives: Northern Arizona (Region 1), Central Arizona (Region 2), and Southern Arizona (Region 3), as depicted in Figure 1. Beginning in the fall of 2026, the Itinerant Services Program will also be responsible for operating at least 1 "cooperative site" within the Tucson Unified School District. In this model, a group of students will attend the same public school and receive on-site group instruction from an ASDB itinerant teacher. See Chapter 9, pages 43 through 49, for additional information.

Figure 1: ASDB's Itinerant Services Program is divided into 3 regions



As shown in Table 1, page 4, in the 2024-2025 school year, ASDB served nearly 2,000 students across the 4 programs.

⁷ A.R.S. §41-2022. AzEIP is a State-wide system of early intervention programs and services for developmentally delayed infants and toddlers. AzEIP is administered by the Arizona Department of Economic Security.

⁸ According to A.R.S. §15-761, a PEA is any public entity responsible for educating students with disabilities, including school districts, charter schools, and State-supported institutions.

Table 1: ASDB served nearly 2,000 students in the 2024-2025 school year

School Name	No. of Students Enrolled
Tucson Campus	126
Day School	103
Residential Program	23
PDSD	204
Early Learning Program	662
Ages 0-3 (AzEIP)	569
Preschool (all locations)	93
Itinerant Services	959
Total	1,951

Source: Sikich staff analysis of ASDB enrollment data.

According to Arizona statute, a student with sensory impairment(s) may only be enrolled at ASDB following a determination by a placement and evaluation team at their home school district

As defined by Arizona statute, in order to be enrolled at ASDB, each sensory impaired student first is required to be assigned a placement and evaluation team in their home school district, comprised of the student's parent or legal guardian, special education professionals, and a representative from ASDB that has the authority to make placement decisions. These teams are required to review the student's Individual Education Plan (IEP), academic evaluations, and other information when determining whether the student may require ASDB services.⁹ Prior to May 2026, if this team determined that the student requires ASDB residential services, ASDB would conduct an evaluation of the student's sensory impairment to determine the severity of the impairment and whether the student could feasibly attend ASDB's residential program.^{10,11} This process was required to be used for all students referred for ASDB enrollment beginning at age 3.¹² Due to ASDB's placement process, all enrolled students have active IEPs, each necessitating individualized educational approaches to implementing the grade-level curricula. In addition, students enrolled in ASDB's Life Skills classrooms generally require more significant individualized support, with an emphasis on daily living skills, functional academic, language, and communication development, and social-emotional growth. However, Life Skills classrooms are still expected to participate in the general curriculum, modified to fit their current levels.

The ASDB Board of Directors (ASDB Board) consists of 10 members and is responsible for establishing policies and appointing ASDB's Superintendent, who is accountable for the overall management and administration of ASDB

The ASDB Board consists of 10 members, including the Governor, who serves as an ex officio nonvoting member, the State Superintendent of Public Instruction or their designee, a member

⁹ ASDB internal placement process document.

¹⁰ A.R.S. §§15-761, 15-766, 15-1342, and 20 U.S.C. §1401(9) and 20 U.S.C. §1412(a)(1). In January 2026, ASDB announced that it was closing the Tucson campus residential program and that it was therefore no longer a placement option for students. In July 2026, ADE found that ASDB predetermined the placements for students who are blind, visually impaired, or receiving residential services for the 2026-2027 school year, in violation of the regulations that implement IDEA.

¹¹ Arizona State Schools for the Deaf and the Blind Governing Board. *Policy JF: Student Admissions*, January 2025.

¹² Arizona State Schools for the Deaf and the Blind Governing Board. *Policy JEB: Entrance Age Requirements*, June 2017. This policy also states that, if deemed necessary, a student can be enrolled at ASDB as early as 90 days before their third birthday.

of the Arizona Commission for the Deaf and Hard of Hearing, a member of the Governor's Council on Blindness and Visual Impairment, and 6 Governor-appointed members.¹³ According to ASDB policy, the ASDB Board is responsible for appointing the ASDB Superintendent, creating and adopting policies to govern ASDB, ensuring its policies are implemented by the Superintendent, and evaluating the efficiency and quality of ASDB's operations and educational programs.

The ASDB Board has established expectations for ASDB administration to specialize in decision making and communication; plan, organize, implement, and evaluate educational programs; demonstrate educational leadership; develop and maintain close working relationships and open communication within ASDB and its community; minimize misunderstandings; and develop cooperation toward attaining the educational goals adopted by the ASDB Board. As of July 2026, the ASDB administration includes the Superintendent, an Assistant Superintendent, a Deputy Assistant Superintendent, 2 school Principals, 3 Executive Directors, and 11 Program Directors. See Chapter 8, pages 38 to 42, for issues we identified with the ASDB Board's fulfillment of some governance and oversight responsibilities.

In fiscal years 2022, 2023, and 2024, ASDB employed an average of 694 employees annually¹⁴

ASDB employed an average of 694 employees annually in fiscal years 2022 through 2024, distributed across the 4 ASDB programs. Table 2 (page 6) identifies ASDB employees by classification of teacher, support staff, administration, and other, defined as:

- **Teacher:** Those who are responsible for planning, delivering, and assessing in-classroom instruction in a specific subject or grade level. This position requires certain education, licensing, and certification requirements.
- **Support Staff:** An employee who is not a teacher, but supports students' academic, social, emotional, and career development.
- **Administration:** An employee responsible for overseeing the daily operations and long-term planning of a school or school district.
- **Other:** An employee whose job responsibilities do not fall within the first 3 categories (teacher, support staff, or administration). Some position examples include facility maintenance staff, human resources personnel, media and communication specialists, and grants administrators.

¹³ A.R.S. §15-1321.

¹⁴ ASDB's fiscal years align with the school year. Fiscal year 2022 aligns with school year 2021-2022; fiscal year 2023 aligns with school year 2022-2023; and fiscal year 2024 aligns with school year 2023-2024. The counts reported represent individual employees, not full-time equivalent (FTE) staff positions. Many employees are not identified as a full FTE because they work during the school year only, which is 186 days per year, rather than the 260 days required for a year-round schedule. As a result, classifying the employees as FTEs results in a lower quantity reported.

Table 2: ASDB employed an average of 694 employees in fiscal years 2022, 2023, and 2024

Classification	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Average
Teacher	208	211	204	208
Support Staff	297	291	309	299
Administration	37	40	46	41
Other	141	148	151	147
Total	<u>683</u>	<u>690</u>	<u>710</u>	<u>694</u>

Source: Sikich staff analysis of ASDB data.

As of January 2025, ASDB reported on its staffing numbers by program and service. These figures can be found in Table 3.

Table 3: In January 2025, ASDB reported that it had 716 filled positions and 47 vacant positions across all programs and services

Program or Service	Filled Positions	Vacant Positions
Phoenix Day School	140	18
Tucson Day and Residential School	182	15
Itinerant	169	7
Early Learning Birth-to-3	36	1
Early Learning Preschool	25	5
Blind Programs/Other Statewide Services ^a	7	-
Deaf Programs/Other Statewide Services ^a	55	1
Agencywide/Other Statewide Services ^a	102	-
Total	<u>716</u>	<u>47</u>

Source: ASDB Board In-Service meeting materials from February 13, 2025.

^a Instruction, instructional support, and student support staff are budgeted based on the location at which services are being provided.

ASDB classifies its staff positions as either certificated or non-certificated, based on the ASDB salary schedule that applies to the position. Specifically, according to ASDB policy, *certificated staff* are employees who work less than 12 months and are paid under ASDB's Teaching, Certificated, and Related Services salary schedules. In fiscal year 2024, certificated staff included the following positions:

- Athletic Director
- Behavioral Specialist
- Curriculum Resource Specialist
- Deaf-Blind Education Transition Specialist
- Early Childhood Teacher
- Educational Diagnostician
- Itinerant Teacher (All Programs)
- Library Media Specialist
- Literacy Instruction Coach
- Low Vision Specialist
- School Counselor
- Supervising Teacher
- Teacher (All Subjects)
- Vocational Services Specialist

These certificated positions are generally included in the teacher, support staff, and administration classifications listed in Table 2. Meanwhile, according to ASDB policy, *non-certificated staff* are employees who are not paid under the Teaching, Certificated, and Related Services salary schedules. These non-certificated positions are generally included in the other classification in Table 2; however, some support staff positions are also non-

certificated, such as Residential Services Assistant, Educational Interpreter, and Registered Nurse. ASDB uses the certificated and non-certificated classifications not only to determine employee compensation, but also to establish applicable employment requirements, including qualification standards, background check requirements, and evaluation processes. Differences in these requirements across position types are discussed further in Chapters 3 and 4, pages 18 to 25.

Chapter 1. Graduation Requirements

ASDB graduated students who may have been unprepared for secondary education or transition to the job market because they did not meet requirements and did not maintain consistent records associated with graduates, creating the risk of misreporting student information

Issue 1. ASDB graduated students who may not have met credit, testing, or course requirements and thus may have been unprepared for secondary education or transition to the job market

The Arizona State Board of Education (State Board) and/or ASDB policies require students to earn a minimum of 22 credits, comprising specific subjects and/or courses, and to receive a passing score on a civics test unless they receive exceptions to these requirements as part of their IEPs.^{15,16} However, our review of a sample of 40 students who were listed as graduates from ASDB in fiscal years 2024 and 2025 according to at least 1 of the 3 sources identified in issue 2, found that 25 of the sampled graduates' student records did not contain sufficient support that they met at least 1 graduation requirement, as shown in Figure 2, page 9.^{17,18}

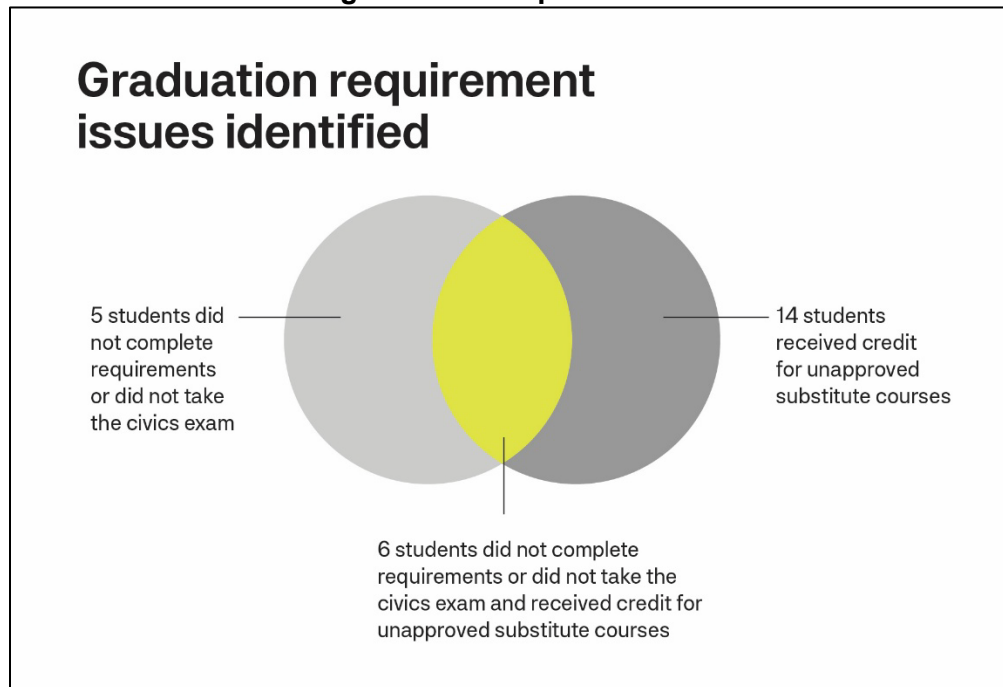
¹⁵ Arizona State Board of Education. *R7-2-302 Minimum Course of Study and Competency Requirements for Graduation from High School*. February 2018. See Appendix B, page 67 for detailed graduation requirements.

¹⁶ The civics test is identical to the civics portion of the naturalization test used by the United States Citizenship and Immigration Services.

¹⁷ Our sample of 40 graduates from fiscal years 2024 and 2025 reflects 2 strata: we selected a random sample of 34 from the group of 51 students who appeared in the 3 sources discussed on pages 11 to 12, and a judgmental sample of 6 students from the group of 16 students who did not appear in all 3 sources. We tested each student in our sample to determine whether they met State Board and ASDB's graduation requirements by reviewing transcripts, IEPs, and civics exam scores provided by ASDB. In follow-up to our initial testing, ASDB provided additional student documentation, such as report cards and credit trackers, as well as explanations for other types of discrepancies. Although we were able to resolve some of the initially identified discrepancies with this additional documentation, we could not corroborate all of ASDB's explanations for the discrepancies. The resulting number of sampled students whose records indicated that they did not meet graduation requirements or whose records did not contain enough evidence to demonstrate that they met requirements is 25.

¹⁸ ASDB administrators stated that 1 student in our sample did not attend the school. Therefore, we could not perform testing against graduation requirements for this student, and they are not included as part of the 25 sampled students who did not meet graduation requirements.

Figure 2: ASDB graduated 25 sampled students (63%) who did not meet 1 or more graduation requirements



Source: Sikich staff analysis of ASDB graduate records.

Specifically:

- 11 of 40 sampled graduates' student records indicated that they did not complete credit requirements or take the civics exam. Based on ASDB's Post-School Outcomes survey, 8 of the 11 students graduated in 2024 and provided information about their activities following graduation. Of those 8, 3 enrolled in higher education and 4 were employed.^{19,20} Two students did not enroll in higher education or obtain employment.²¹
- 20 of 40 sampled graduates' student records indicated that they received credit toward graduation for substitute courses that were not approved by the State Board and ASDB policy, such as completing a culinary arts course to satisfy an economics course requirement.²² Based on ASDB's Post-School Outcomes survey, 10 of the 20 students graduated in 2024 and provided information about their activities following graduation. Of those 10, 8 enrolled in higher education and 2 were employed.^{23,24}

¹⁹ The Post-School Outcomes survey provides aggregated results, and we therefore could not determine where students were employed.

²⁰ One of the 8 students was both enrolled in higher education and employed.

²¹ The Post-School Outcomes survey results for 2025 graduates were not available as of May 2026.

²² 6 of 40 sampled graduates' student records indicated that they did not complete credit requirements or take the civics exam and also received credit toward graduation for substitute courses that were not approved by State Board guidance and ASDB policy.

²³ One additional student graduated after receiving credit toward graduation for substitute courses that were not approved by the State Board and ASDB policy. This student did not respond to the Post-School Outcomes survey.

²⁴ The Post-School Outcomes survey provides aggregated results, and we therefore could not determine where students were employed.

Below, we provide more specific details related to our analysis and conclusions.

Graduates did not take the total required number of credits or the civics exam

Based on our testing of the 40 sampled graduates, we initially found that the transcripts, IEPs, and civics exam scores for 28 students did not sufficiently support that they had met graduation requirements for completing the total required number of credits or the civics exam.²⁵ For example, some graduates we reviewed who had taken certain required courses through an online course provider had inaccurate transcripts. Similarly, other transcripts showed that ASDB credited graduates for courses for which they received a failing grade. Upon request, ASDB officials provided additional documentation such as report cards and handwritten records of civics exam scores to demonstrate that some of the 28 graduates met requirements. After a review of this additional documentation, we concluded that 11 graduates did not take the total required number of credits or the civics exam.²⁶

ASDB officials explained that discrepancies we identified could be attributed to errors recording completed courses in the graduates' transcripts. They explained that transcript errors likely occurred because transcripts are manually managed by several people at each school, and there is not a standard process for creating, maintaining, or validating transcript information. Furthermore, there is no formal record-keeping process related to the civics exam. For example, for some of the sample graduates, ASDB was only able to provide a teacher's handwritten notes regarding whether the students took the test or not.

Graduates received credit for unapproved course substitutions

We also found that 20 graduates did not meet State Board and ASDB credit requirements in specific areas and instead received credit for unapproved substitute courses.²⁷ The 20 graduates received credit for unapproved substitute courses to meet the State Board and ASDB mathematics credit requirement.²⁸ Additionally, 4 of the 20 graduates also received credit for unapproved substitute courses such as culinary arts to meet the State Board and ASDB economics credit requirement. Finally, 1 of the 20 students received an unapproved credit towards PE for participating in after-school sports to meet the total number of credits required for graduation.

ASDB officials claimed that the courses these students took were all approved substitutions for the relevant State Board-required course but could not provide documentation that supported the allowability of the specific course substitutions. Although the substitution process is allowed under State Board guidance for certain types of courses, ASDB policy states that alternative mathematics courses should be determined by the ASDB Board and does not specify processes

²⁵ A student could have more than 1 identified discrepancy within their records. Additionally, there was 1 student who was listed as an ASDB graduate in the Student Information System data that did not actually graduate from ASDB and withdrew from the school in the 12th grade. Therefore, we did not receive a transcript for this student.

²⁶ These 11 graduates included 6 who also received credit for unapproved course substitutions.

²⁷ These 20 graduates included 6 who also did not take the total required number of credits or the civics exam.

²⁸ Per State Board and ASDB graduation requirements, students are to take 4 credits of mathematics to minimally include 3 credits containing course content in preparation for proficiency at the high school level on the statewide assessment and aligned to the Arizona Mathematics Standards for Algebra I, Geometry, and Algebra II. However, ASDB does not have any documentation listing approved courses that align with Algebra I, Geometry, or Algebra II.

for any other types of course substitutions.²⁹ Furthermore, ASDB does not have an approved course catalog detailing Board-approved course substitutions, or a policy for approving substitute courses for each of the required subjects. In addition, ASDB officials could not provide documentation showing that students may be awarded credit for after-school sports.

Graduate Example

The original transcript for Graduate A indicated that they earned 21 total credits, instead of the required 22 credits. Our review of their IEP did not indicate an allowable exception for the total number of earned credits. Following our initial inquiry regarding these discrepancies, ASDB officials provided a revised transcript that had been updated to show 22 credits. We obtained report cards for Graduate A, which did not support ASDB's claim that Graduate A met the physical education credit requirement. ASDB officials provided a record of participation in after-school sports and stated that this participation counted toward the physical education credit requirement. Specifically, ASDB officials stated that students can earn 0.5 credits for physical education by participating in a formal athletic program for a minimum of 60 hours. Based on the records provided, we could not corroborate the participation hours that ASDB claimed for Graduate A. In addition, there is no ASDB policy allowing after-school sports participation to count toward the physical education credit requirement.

Without ensuring that students who received diplomas meet credit, testing, or course requirements for graduation, ASDB may be awarding diplomas to students who are unprepared for secondary education or transition to the job market. Furthermore, based on the Individuals with Disabilities Act (IDEA), all children with disabilities must have available to them a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living. IDEA requires that these services are offered through age 22, and when a student receives a high school diploma, they are no longer eligible to receive these services.

Issue 2. ASDB did not maintain consistent records of graduates in fiscal years 2024 and 2025, creating the risk of misreporting student information

Federal and State statutes require ASDB to maintain student records, and under State law, ASDB must report its students' academic and educational performance, including graduation rates and student data, to ADE.³⁰ However, our review of 4 separate sources of student records identifying ASDB graduates in fiscal years 2024 and 2025 found that these did not contain consistent information about which ASDB students had graduated. Specifically, as shown in Table 4 below, the ADE Students Exiting Special Education Services Report (ESS) indicates that ASDB graduated 53 students in fiscal years 2024 and 2025, whereas the ADE STUD15 report indicates that 63 students graduated.³¹ According to ASDB officials, differences in these ADE reports can be attributed to different inclusion criteria used in each report. Specifically, the STUD15 report shows student enrollment information at a particular school and includes graduate data where applicable. The ADE ESS report contains exit information for students that is based on federal exit reporting criteria. However, records maintained by ASDB campus principals and data in ASDB's Student Information System indicate that ASDB graduated 64 and

²⁹ Arizona State Board of Education. *R7-2-302.03 Personal Curriculum*. December 2007. In addition to this guidance, ADE also provides guidance allowing for modification to the economics requirement. *Policy IKF: Graduation Requirements*. Adopted March 2, 2023, specifies that alternative mathematics requirements should be established by the ASDB Board but does not specify an approval process for economics.

³⁰ A.R.S. §15-241 requires all public schools and Local Education Agencies to report their academic and educational performance to ADE.

³¹ Both of these ADE reports were provided by ASDB officials.

68 students, respectively, during the same time period.³² We were not able to independently reconcile the differences between these 4 sources to determine that the graduation information ASDB reported to ADE was accurate.

Table 4: Student data sources contain different numbers of graduates

Year	ADE Students Exiting Special Education Services Report ^a	ADE STUD15 Report ^b	ASDB Principal List	ASDB Student Information System
2024	30	39	40	42
2025	<u>23</u>	<u>24</u>	<u>24</u>	<u>26</u>
Total	<u>53</u>	<u>63</u>	<u>64</u>	<u>68</u>

Source: Sikich staff analysis of ADE and ASDB information.

^a The ADE exit data contains information about students meeting certain federal criteria who exited the campus in a given school year. This includes students who graduated, moved, or dropped out. Students who moved and dropped out were removed from the population reflected in this table, since they were not graduates.

^b The ADE STUD15 report shows information for each student enrolled at a given school or program, including enrollment information, demographic information, program participation, year-end status, and graduation status, when applicable.

These discrepancies create the risk that publicly reported data related to ASDB's students, such as in the school's statutorily-required "Achievement Profile," may contain inaccurate results. Furthermore, although we were unable to identify instances where ASDB failed to report student data to ADE, these data inconsistencies create the risk that ASDB will receive more or less funding from ADE than it is entitled to. ASDB attributed the discrepancies we identified in the various lists of graduates, in part, to staffing turnover. Additionally, ASDB does not have procedures or guidance outlining a process for producing, maintaining, or validating student records or data. Because written policies, procedures, and guidance can help contribute to consistency and continuity in operations when entities experience turnover, ASDB's lack of written procedures and guidance likely contributed to and/or exacerbated the issues we identified.

Recommendations to ASDB

Perform a comprehensive review of student data and documentation to:

1. Determine whether all students who were recorded as graduating met requirements.
2. Identify and correct errors in transcripts or other student records, including maintaining records of the corrections.
3. Identify and correct inconsistencies in student records.

Develop and implement comprehensive procedures and guidance related to:

4. Producing, maintaining, and validating transcript information and documentation.

³² Due to data reliability concerns associated with the Student Information System, the scope of this portion of our audit was focused on fiscal years 2024 and 2025. See Appendix K, pages 105 to 115, for additional details.

5. Validating satisfaction of graduation requirements to determine whether a student is on track to or has met the requirements prior to graduation.
6. Assigning clear roles and responsibilities regarding graduate data collection and reporting.
7. Reporting and reconciling annual graduate and student data, including timeframes for doing so.
8. Maintaining and validating student data in the Student Information System.
9. Develop policies, procedures, or guidance for determining, approving, and documenting State Board-required course substitutions.
10. Develop a course catalog that identifies all courses offered to high school students at ASDB, including outlining which State Board graduation requirements each course fulfills and identifying any approved course substitutions.

ASDB's response

As outlined in its response, ASDB agreed with the finding and will implement the recommendations.

Chapter 2. Complaints

ASDB did not timely investigate all complaints it received including some complaints involving safety issues, potentially affecting student and staff safety

ASDB has developed complaint investigation and resolution timeframes for most complaint types it receives to address a 2022 Arizona Auditor General recommendation

The Arizona Auditor General's September 2022 ASDB performance audit and sunset review found that ASDB's policies lacked timeframe requirements for investigating and resolving some external complaints and requirements to document and record complaints from parents, students, and the public.³³ The report recommended that ASDB develop and implement policies and procedures for tracking all complaints throughout the complaint resolution process, including establishing timeframes for investigating and resolving all complaints.

In response to this recommendation, ASDB has developed complaint handling policies that establish different required timeframes for resolving most complaints it receives based on the type of complaint. The resolution timeframes in ASDB's policies range from 10 business days to 60 calendar days. For example, complaints that involve informal workplace concerns must be resolved within 10 business days. Sexual harassment complaints or complaints that relate to a violation of a student's constitutional rights must be resolved within 30 days. Alternatively, complaints alleging a violation of Section 504 of the federal Rehabilitation Act or Americans with Disabilities Act (ADA) Title II discrimination must be resolved within 60 days.

ASDB did not resolve 12 of 15 complaints it received between August 2024 and June 2025 within its established timeframes

We reviewed all 15 complaints that ASDB's online complaint system indicated had been received between August 2024 and June 2025. As seen in Table 5, we found that ASDB did not resolve 12 of 15 complaints within its required timeframes, taking between 6 and 172 days beyond its required timeframes to resolve these 12 complaints.

Table 5: ASDB Did Not Resolve 12 Complaints Within Required Timeframes

Complaint Number ^a	Maximum Days for Resolution ^b	Total days to Resolve ^c	Days Overdue
1	30	85	55
2	30	88	58
4	30	129	99
6	30	45	15
7 ^d	30	62	32
8	30	36	6
9	30	189	159
11	30	37	7
12	30	202	172
13	10	28	18
14	10	102	92
15	10	37	27

Source: Sikich staff analysis of ASDB complaint records.

³³ Arizona Auditor General Report 22-109, *Arizona State Schools for the Deaf and the Blind: Performance Audit and Sunset Review*, September 2022.

^a Complaints 3, 5, and 10 were resolved within their applicable timeframe requirement and are not included in this table.

^b All resolution days are counted in calendar days with the exception of “Staff Complaints (non-grievable).” The policy for this complaint type, *Policy GBL*, does not include a resolution timeframe. Therefore, we applied the resolution timeframe for general complaints which are required to be resolved within 10 business days.

^c All days in this column are recorded as calendar days except for the complaint type “Staff Complaint (non-grievable).” Those are recorded as business days based on note b.

^d The complainant submitted this complaint as a “Staff Complaint (non-grievable).” However, we reviewed the documentation and determined that the complainant was a former student.

Within these 12 complaints that were not resolved within the required timeframe, 5 complaints included potential safety issues reported by staff and parents of students. Specifically:

- 2 complaints were made by parents and alleged harassment against their child from an ASDB employee.
- 2 complaints were submitted by an ASDB staff member and alleged sexual harassment by another ASDB employee.
- 1 complaint was submitted by a parent and alleged that their child was physically assaulted by other students.

ASDB’s failure to timely resolve complaints may negatively affect student and staff safety and may cause undue burden for accused individuals

When complaints are not closed in a timely manner, students and staff may be exposed to dangerous individuals longer than necessary. For example, ASDB took 129 days to resolve a student complaint involving violent bullying. This complaint was closed when the parents decided to transfer their student to another school. In another example, ASDB took 37 days to resolve a complaint about sexual harassment involving a staff member that was ultimately substantiated. A second complaint involving sexual harassment remained opened for 202 days, and the investigation found that the claims were substantiated. Timely resolution of complaints is essential to ensure that students and staff are not potentially exposed to dangerous individuals or situations, and to ensure that accused individuals are not subject to lengthy investigations which may create an undue burden as the accused may be required to be responsive to ASDB’s request for a lengthy period of time.

ASDB complaint policies do not include prioritization criteria, information on how extensions should be requested or approved, adequate monitoring of complaint resolution, or guidance related to the use of the complaints system

ASDB’s lack of timely complaint closure occurred because ASDB lacks sufficient policies, guidance, and oversight for its complaint handling process. Specifically, ASDB does not have policies or guidance associated with prioritizing complaints, the proper request and approval process for extensions of complaint resolution, information about adequate monitoring of complaint resolution, or use of the complaints data system.

ASDB also lacks requirements or guidance for prioritizing complaints based on the severity of the allegation, which could have contributed to the untimely resolution of complaints involving safety concerns. For example, ASDB’s complaint portal automatically assigns a “low” priority level to all complaints when they are entered. However, there is no prompt or requirement to change this level. ASDB has also established 19 policies referencing complaint or grievance

procedures, but none of the complaint policies define what complaints should be considered high priority or low priority.³⁴ Without clear definitions for complaint priority levels and requirements for classifying those priority levels in the complaint portal, ASDB staff may erroneously assume that all complaints are considered low priority.

ASDB's current policies are also insufficient to ensure compliance with established timeframes for complaint resolution. Although 9 of the 19 complaint policies included required timeframes for complaint disposition, just 3 of the 19 provided any information related to obtaining extensions. All 3 of those policies stated that the Superintendent could grant extensions as needed, but the policies did not specify how a complaint administrator would request an extension, what criteria exist for approving an extension, or how to document an extension. The effects of insufficient extension policy were evident in our review. Out of the 12 complaints not completed timely, just 5 contained some type of extension request documentation. Further, none of the 5 requests included required approval from the Superintendent or their designee.

We also noted that none of the policies address how timeliness of complaint processing would be monitored or enforced. Specifically, of the 19 complaints/grievances policies we reviewed, none contained any information pertaining to the monitoring and enforcement processes for managing complaints. According to ASDB's internal sexual harassment policy, the Superintendent serves as the compliance officer who is responsible for implementing administrative regulations and procedures to deal with complaints. However, these responsibilities are not further detailed in any of the complaint policies.

Finally, we found that the data in ASDB's complaint system contained inaccuracies in the complaint type field and discrepancies across several different dates in individual complaint files that are used to assess ASDB's response timeliness. The complaint system also lacks several descriptive data fields that would be useful in identifying trends such as the campus at which the complaint occurred, whether ASDB investigated, the status of the investigation, and the outcome/resolution of the complaint. This occurred because ASDB does not have any policies, procedures or other guidance to help ensure complaint data is complete, accurate, and thorough enough to provide meaningful insight on trends in the complaints it receives.

Recommendations to ASDB

11. Develop and implement policies, procedures, or guidance associated with prioritizing complaints, based on clearly identified criteria, and including guidance for documenting prioritization in the complaint portal.

³⁴ We reviewed the following ASDB policies: *ACAA: Title IX Sex Discrimination*; *ACA: Harassment*; *ACB: Section 504/ASA Title II Discrimination*; *AC: Non-Discrimination/Equal Opportunity*; *GBA: Equal Employment Opportunity*; *GBAB: Americans with Disabilities Act (ADA)/Section 504 of the Rehabilitation Act of 1973*; *GBK: Personnel Grievances*; *GBL: Personnel Complaints*; *IJNDBA: Instructional Program Website Accessibility*; *JB: Students Equal Educational Opportunities*; *JBB: Students Sexual Harassment (Students)*; *JICEC: Students Freedom of Expression*; *JICFA: Students Hazing*; *JICK: Student Violence/Harassment/Intimidation/Bullying*; *JII: Student Concerns and Complaints*; *KE: ASDB Community Relations*; *KEB: Public Concerns/Complaints Against Personnel*; *KEC: Public Concerns/Complaints about Instructional Resources*; *KED: Public Concerns/Complaints about Facilities and Services*. ASDB policies each have an individual policy ID but often include additional documents that place a suffix at the end of the original ID. For example, ASDB policy *JII* provides general guidance on student concerns and complaints, and document *JII-R* outlines the procedures for reporting a complaint while *JII-EA* includes a template to fill out when filing a complaint. We consider all documents represented with the same base policy ID to be 1 policy.

12. Ensure ASDB staff are correctly prioritizing complaints.
13. Resolve complaints within timeframes established by policy.
14. Develop policies, procedures, or guidance specific to the complaint extension process, to include responsible parties and documentation requirements within the complaint portal.
15. Establish monitoring and enforcement processes to evaluate whether complaints are processed in adherence to ASDB policies and ensure complaint data is accurate and the files contain proper documentation.
16. Develop policies, procedures, or guidance that will correct the inaccurate date information the complaint system generates related to the age of complaints.
17. Develop training and guidance for personnel tasked with managing complaints related to properly capturing information in the complaint system, including related to the need to enter complaint response activity in a timely manner to ensure the accuracy of system data.
18. Develop a process for ensuring that the data system contains correct information resulting from submission errors in fields that cannot be modified, such as the selected complaint type.
19. Work with the complaint system vendor to determine the feasibility of creating additional data fields where relevant ASDB program information can be captured, such as whether an investigation occurred, the status of the investigation, and the outcome/resolution of the complaint. For those fields that can be created, implement them into the complaint system and include in any relevant policies, procedures, or guidance.

ASDB's response

As outlined in its response, ASDB did not agree to the finding's statement that ASDB's actions related to complaints could potentially affect student and staff safety. However, ASDB acknowledged challenges with timely complaint resolution and agreed to implement the recommendations.

Chapter 3. Background Checks

ASDB could not demonstrate that it obtained and reviewed background-check documentation for some employees as required by statute, increasing the risk that ASDB's student population, which includes vulnerable individuals, could be exposed to individuals with precluding criminal charges or convictions

ASDB is required to obtain and review background-check documentation for every staff member to help ensure students are not exposed to individuals with precluding criminal charges or convictions

As seen in the textbox, both statute and ASDB policy require all certificated ASDB staff to obtain and maintain a Level I fingerprint clearance card (card).³⁵ All non-certificated ASDB staff are required to complete a fingerprint-based criminal history records check as a condition of employment.³⁶ ASDB distinguishes between certified and non-certificated employees based on how the employees are paid. Both the fingerprint clearance card and fingerprint-based criminal history records check (collectively, background checks) are administered through the Arizona Department of Public Safety (DPS).

Types of Background Checks	
Fingerprint Clearance Card (<i>required for certificated ASDB staff and certain non-certificated ASDB staff</i> ³⁷)	Fingerprint-Based Criminal History Records Check (<i>required for non-certificated ASDB staff</i>)
A DPS-issued card indicating that the cardholder is not awaiting trial or has not been convicted of committing certain precluding criminal offenses, such as sexual assault, forgery, and concealed weapon violations. DPS can deny or issue a card based on its review of an applicant's criminal history record from the central repository and the FBI's database of criminal history records from all 50 states. The card is valid for 6 years; however, DPS regularly monitors cardholders. If a cardholder is subsequently arrested for a precluding offense during this 6-year period, DPS will suspend the card and notify the cardholder and the original sponsoring agency that the card is suspended pending the outcome of the arrest. When an employee's position requires a card, ASDB is responsible for obtaining a copy of the card and checking the DPS website to ensure the card is valid. ASDB is not involved in determining eligibility for the card or for reviewing the cardholder's criminal history record.	A fingerprint-based criminal history records check provides a complete listing of an individual's criminal history, both within Arizona and nationally, such as criminal charges, arrests, indictments, and detentions, as of the date of the check. Individuals undergoing a fingerprint-based criminal history records check for employment at ASDB must submit fingerprints within 20 working days of starting work. These fingerprints are then sent to DPS to obtain fingerprint-based criminal history records from the Arizona central repository and the FBI's database from all 50 states. DPS then provides a report of the individual's criminal history to ASDB. The Superintendent and Director of Human Resources are then responsible for reviewing the record and making a determination of suitability for employment.

³⁵ A.R.S. §15-1330(A) requires certificated personnel employed by the Arizona school to have a valid card or apply for one within 7 working days of starting employment. According to ASDB policy, certificated positions are paid from the Teaching, Certificated and Related Services salary schedules.

³⁶ A.R.S. §15-1330(B) requires non-certificated personnel employed by the Arizona school who do not have a valid card to be fingerprinted as a condition of employment within 20 working days after the person begins work for the purposes of obtaining state and federal criminal record checks. ASDB policy states non-certificated positions are paid from all other salary schedules.

³⁷ Certain non-certificated ASDB staff positions, such as educational interpreters, require a valid card.

Types of Background Checks

Certificated school personnel must hold a valid card or apply for one within 7 working days of employment.

ASDB's student population includes deaf and blind students who may have limited ability to communicate safety concerns, recognize inappropriate behavior, or seek assistance independently. Because these students rely on close and continuous interaction with ASDB staff for daily instruction, supervision, and support, not ensuring that all ASDB staff meet background check requirements weakens a critical safeguard designed to protect student safety.

ASDB lacked evidence that it obtained and reviewed background-check documentation as required by statute for 30 of 45 selected employees

Our review of a random sample of 45 ASDB employees found that ASDB failed to retain adequate documentation or maintain complete records for 30 of 45 selected employees and as a result we could not confirm that ASDB verified whether all 30 employees had no precluding arrests, charges, or convictions prior and subsequent to their hire.³⁸ Specifically, we found that ASDB lacked supporting documentation to demonstrate that:

- 5 of 15 certificated employees we reviewed had applied for a card within 7 working days of their hire date, contrary to statutory requirements.³⁹
- It obtained or reviewed fingerprint-based criminal history records check results for 19 of 30 non-certificated employees we reviewed, contrary to statutory requirements.
- It obtained current, non-expired card information for 5 non-certificated personnel in our sample whose cards expired after hire.⁴⁰
- For 1 non-certificated employee who was in a position that required a valid card, ASDB also could not demonstrate that it obtained documentation showing that the employee applied for a card within 7 working days of hire.⁴¹

ASDB lacks clear policy and guidance on the documentation and retention of background-check results and did not track employee background-check information

ASDB did not retain supporting documentation demonstrating that required fingerprinting was completed, card applications were submitted, or fingerprint results were reviewed and verified, because the agency lacks clear policy and guidance defining the types of background-check information to be retained, such as fingerprinting or card application receipts, and the duration for which such information should be maintained. Specifically, ASDB tracks the completion of employee background-checks using a centralized spreadsheet for each fiscal year; however, the spreadsheet captures only limited information, such as basic dates and general notes, and does not always include sufficient detail to demonstrate that fingerprinting was completed, clearance card applications were submitted, and fingerprint check results were reviewed and

³⁸ We selected a random sample of 45 employees consisting of 13 teachers, 31 support staff and 1 administrative personnel of 711 employees who were employed by ASDB at any point during fiscal years 2022 through 2024.

³⁹ At the time of testing in 2025, all 5 had an active card on file with DPS.

⁴⁰ ASDB provided cards for 12 of 30 non-certificated personnel in our sample.

⁴¹ Employee was hired in 2006 and obtained a card in 2022.

approved.⁴² In addition, the information recorded is inconsistent across different years. Furthermore, ASDB has not established internal policies, procedures, or written guidance defining retention requirements for background-check documentation, which increases the risk that critical compliance records may not be consistently maintained or available for review.⁴³

Furthermore, despite ASDB's student population including many students who may have limited ability to communicate safety concerns, State statute does not require all ASDB employees to obtain and maintain a fingerprint clearance card, which limits ongoing monitoring of criminal activity and notification to ASDB of subsequent charges or convictions. As a result, background check requirements are applied inconsistently across positions, limiting ASDB's ability to identify and be notified of subsequent charges or convictions for certain noncertificated staff—such as residential supervisors and instructional assistants—who may work closely and independently with vulnerable students and therefore pose a higher risk without continuous screening.

Recommendations to ASDB

20. Implement a formal tracking system for the background check and fingerprinting process that documents fingerprinting applications, completion, card application submissions, and fingerprint check results.
21. Develop and implement internal policies, procedures, or guidance associated with the background check and fingerprinting process, to include retention timeframes.
22. Ensure that all employees have completed a fingerprint-based criminal history records check or obtained a fingerprint clearance card.

ASDB's response

As outlined in its response, ASDB did not agree to the finding's statement that ASDB could not demonstrate that it obtained and reviewed background-check documentation for some employees. However, ASDB acknowledged challenges with its historical tracking documents and agreed to implement the recommendations.

Recommendation to the Legislature

1. Consider revising statute to require all ASDB employees to obtain and maintain a Level I fingerprint clearance card to help ensure ASDB receives timely notification of any subsequent charges or convictions.

⁴² ASDB is not required to retain the full results of DPS's criminal history records checks, but our review found that ASDB's tracking spreadsheet did not consistently capture relevant dates or ASDB decisions.

⁴³ *GCF: Professional/Support Staff Hiring; GCFC: Professional/Support Staff Hiring (Fingerprinting requirements).*

Chapter 4. Staff Qualifications

ASDB could not demonstrate that all its staff met required qualifications, potentially compromising students' ability to fully engage in instruction and daily activities; limiting their access to essential information needed for safety, learning, and independence; and affecting retention of qualified staff

ASDB policy requires it to ensure its staff meet qualifications outlined in its policies, position descriptions, and State rules

ASDB's policies and individual position descriptions outline staff qualification requirements related to licensing and certification, education, experience, and other areas, such as American Sign Language (ASL) fluency, braille proficiency, and defensive driver training completion. In addition, the State Board's rules outlined in the Arizona Administrative Code (AAC) establish certification standards and professional expectations for Arizona teachers and administrators.⁴⁴ These rules define the pathways to certification, outline required certificate types, endorsements, and qualifications, and address how certifications must be administered and maintained. For example, the rules specify the requirements for a Standard Professional Mild/Moderate Disabilities Certificate (Grades K–12), which authorizes individuals to teach students with mild to moderate disabilities and requires a bachelor's degree plus completion of an accredited special-education preparation program covering key topics such as phonics, differentiated reading instruction, and behavior management.⁴⁵

ASDB's policies clearly define roles and responsibilities for ensuring all staff meet these qualifications. Specifically, ASDB policies require professional and support staff to provide documentation in support of their qualifications; maintain their credentials during employment; and submit college transcripts. In addition, ASDB policies require the Superintendent to keep all position descriptions current and ensure teachers submit valid certificates.

Furthermore, according to recommended practices developed by the U.S. Government Accountability Office (GAO), government agency management should develop and implement internal controls to provide reasonable assurance that the entity's objectives will be achieved as well as information about how efficiently and effectively the entity is operating.⁴⁶ The State of Arizona Accounting Manual (SAAM) and the GAO outline a minimum set of requirements necessary to establish an effective internal control system, including implementing control activities through policies and procedures, obtaining and generating relevant quality information to assess the functioning of the internal control system, and establishing and operating activities to monitor the internal control system and evaluate the agency's results.

ASDB could not demonstrate that selected staff we reviewed met all qualifications necessary for their positions

We selected a random sample of 45 teachers, support staff, and administrators from the population of 711 employed by ASDB from fiscal years 2022 through 2024 to assess ASDB's compliance with staff qualification requirements. We found that ASDB could not demonstrate that 39 of 45 of the employees we reviewed, or more than 85%, met all required qualifications

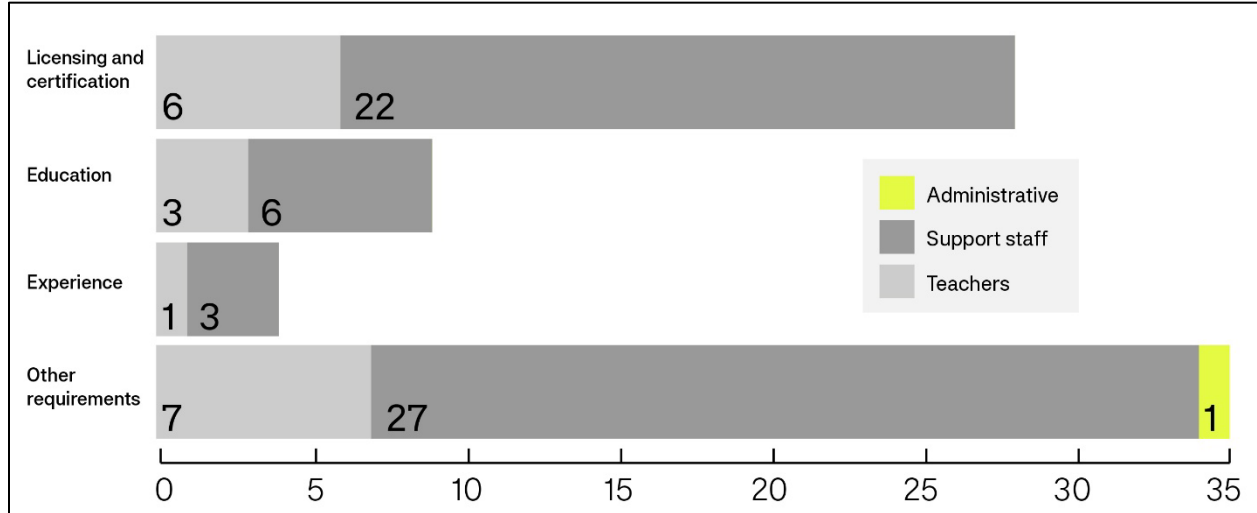
⁴⁴ AAC Title 7, Chapter 2, State Board of Education, Article 6: Certification

⁴⁵ AAC Title 7, Chapter 2, State Board of Education, Article 611.D.2

⁴⁶ U.S. Government Accountability Office. (2025, May). *Standards for Internal Control in the Federal Government* (GAO-25-107721) (Green Book)

for their positions. As shown in Figure 3, we identified a total of 76 individual instances where ASDB could not demonstrate employees met a required qualification.

Figure 3: Number of instances where ASDB could not demonstrate employees met a required qualification



Source: Sikich staff analysis of staff qualification sample data.

Specifically:

- ASDB could not demonstrate that 28 of 45 staff met licensing and certification requirements.** The position descriptions for all 45 staff we selected required at least 1 license or certification—such as a teaching certificate, an interpreter credential, or a safety-related credential such as those pertaining to cardiopulmonary resuscitation (CPR) certification. However, ASDB lacked documentation that 28 of the 45 staff we reviewed had the appropriate licenses or certifications, either at the time of hire or subsequent to hire. For example, ASDB hired an employee who lacked a required special education certification for teaching hearing impaired students but pursuant to ASDB’s employee Professional Development Plan and ADE guidelines the employee was allowed to teach with an emergency teaching certificate on the condition they would obtain the required certification within 3 years.⁴⁷ Although ASDB provided documentation that the employee obtained an emergency teaching certificate, ASDB could not provide documentation demonstrating that the employee ever obtained the required certification, despite the employee having been teaching at ASDB for more than 3 years at the time of our review.⁴⁸
- ASDB could not demonstrate that 9 of 44 staff met relevant education requirements.** The position descriptions for 44 of the 45 selected staff required some form of educational qualification relevant to the role, such as a bachelor’s degree in education or a related field from an accredited institution. Staff members frequently listed high school diplomas or college degrees on their applications; however, ASDB could not provide supporting documentation to verify these education qualifications were met for 9

⁴⁷ AAC Title 7, Chapter 2, State Board of Education, Article 614.D—An emergency teaching certification is a temporary, state-issued permit that allows individuals without a traditional teaching certificate to work in classrooms; it is valid for 1 school year and may be issued no more than 3 times.

⁴⁸ As of January 2026, the employee was no longer employed by ASDB.

of those 44 staff members. In one example, an employee reported a high school diploma and community college coursework on the employment application; however, ASDB did not have documentation to demonstrate that it verified the reported high school diploma and community college coursework.

- **ASDB could not demonstrate that 4 of 26 staff met relevant experience requirements.** The position descriptions for 26 of the 45 selected staff required some form of prior work experience relevant to the role, such as experience working with individuals with disabilities or specific technical competencies. Documentation supporting an employee's experience requirement may include prior employment verification or competency assessments demonstrating the employee previously performed the required tasks. For 4 of the 26 staff members—1 teacher and 3 support staff—ASDB could not demonstrate that the staff met the experience qualifications required for their positions.
- **ASDB could not demonstrate that 35 of 45 staff met additional requirements.** The position descriptions for all 45 staff positions had some kind of additional qualification required, such as ASL fluency, braille proficiency, defensive driver training, and post-offer physicals. Although the specific requirements varied, we found that ASDB could not demonstrate that 35 of 45 selected staff met at least 1 of the additional requirements in their respective position description. For example, ASDB could not provide documentation showing that staff met the ASL proficiency requirements for 19 of 37 selected staff whose positions required this proficiency. Another example is ASDB could not provide supporting documentation to demonstrate that any of the 7 selected staff whose positions required braille proficiency met that requirement at the time of hire.

ASDB's failure to ensure staff meet position-specific qualifications may compromise students' ability to fully engage in instruction and daily activities; limit access to essential information needed for safety, learning, and independence; and affect ASDB's ability to retain qualified staff

Without ensuring all staff meet the qualifications associated with their position, ASDB risks assigning individuals who do not meet key employment requirements to work with students. Depending on the type of requirement, noncompliance can have different impacts on students. For example, when staff do not have or maintain required safety training—such as CPR or Crisis Intervention Training—students may be placed in potentially unsafe situations, particularly during medical incidents, behavioral escalations, or emergency events where trained responses are critical. Additionally, when ASDB does not formally verify staff proficiency in key communication skills, such as ASL or braille, students may not receive effective, accessible communication support. This gap not only compromises students' ability to fully engage in instruction and daily activities but may also limit their access to essential information needed for safety, learning, and independence. Finally, when ASDB does not ensure staff meet education or experience requirements at the time of hire, there is a risk that new staff will be offered a higher salary than warranted.

ASDB lacks written procedures and guidance for verifying, maintaining, or regularly reviewing documentation related to staff qualifications and its position descriptions did not accurately describe the relevant requirements for the positions

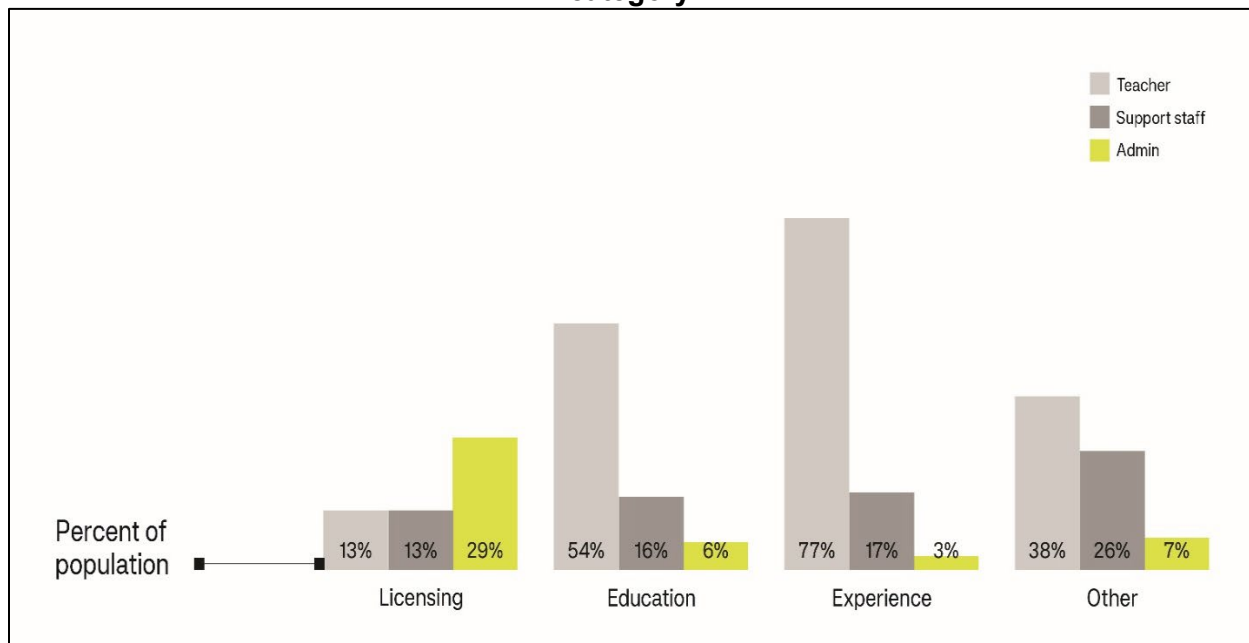
These issues occurred because ASDB lacks written procedures that require verification of job applicants' and staff's credentials, maintenance of up-to-date qualification records, and completion of periodic reviews to help ensure staff met required qualifications at hire and continue to meet those requirements. In addition, ASDB position descriptions did not accurately

describe the relevant requirements for the positions, because ASDB used different forms to document the position description and does not have a process for auditing or reviewing existing or new position descriptions to ensure accuracy and consistency.⁴⁹

Specifically, ASDB has developed position descriptions for each of its employee roles that are intended to establish the minimum qualifications an individual must meet to be hired; however, ASDB's position descriptions did not accurately reflect the relevant ASDB policy requirements for teachers, support staff, and administrators. In many instances, the position descriptions often failed to include key employment requirements noted in ASDB policy such as licensing, education, experience, and other additional requirements. For example, despite all other ASDB teacher positions requiring a teaching certificate, the position descriptions for Visually Impaired Teacher, Teacher Itinerant Deaf/Hard of Hearing, and Preschool Teacher positions did not specify any licensing or certification requirements.

Figure 4 shows the percentage of position descriptions that omitted qualifications with a certain category by staff classification (teachers, support staff, and administrative officials).⁵⁰

Figure 4: Percentage of position descriptions that omitted qualifications with a certain category



Source: Sikich staff analysis of ASDB's staff positions descriptions in 2022, 2023, and 2024.

In addition, in response to discrepancies we identified during our sample testing, ASDB officials told us that for 25 of the 45 employees, the associated position description contained requirements that were not actually required for the position. For example, for the Teacher Itinerant Deaf/Hard of Hearing position which requires a minimum entry level ASL skill, ASDB

⁴⁹ In some instances, the position description and its associated requirements were documented in a "Class Specification" form, whereas other position descriptions and requirements were documented in a "Position Description Questionnaire."

⁵⁰ The percentages are based on the total number of positions in that classification. For example, we found 77 percent of teacher job descriptions did not include an experience requirement, and 54 percent of teacher job descriptions did not specify any education requirements.

stated that an ASL skill requirement for sign language communication was not required because itinerant teachers are not required to possess ASL proficiency.

Finally, we also assessed whether ASDB's position descriptions included relevant requirements from Arizona State laws, rules, and guidance from the ADE, the State Board, and relevant federal laws. Overall, we found that ASDB's policies and position descriptions did not explicitly define certain external requirements—such as exams, required coursework or training, and experience—and therefore did not consistently align with those external requirements.

Appendices D through F, pages 75 through 89, provide a consolidated summary of the certification, education, endorsement, and other additional requirements applicable to ASDB employees according to ASDB policy, the ADE, State Board, and Arizona statute.

After we briefed ASDB officials on our preliminary audit findings, ASDB management provided information to the Board indicating that, as of November 2025, they had begun taking steps to address several of the deficiencies identified during our performance audit. According to the Board materials, ASDB has begun to implement a new process for tracking certifications required for employment and is reviewing and updating position descriptions.⁵¹

Recommendations to ASDB

23. Review records for all staff to identify missing documentation and obtain these documents to be able to demonstrate that all staff meet established qualifications.
24. Develop and implement comprehensive procedures for verifying and maintaining staff qualifications. This should include the development of standardized hiring checklists, centralization of credential records, and training for Human Resource personnel to ensure consistent application of documentation standards.
25. Develop and implement a monitoring and enforcement process that includes regular reviews of employee certifications and consequences for noncompliance.
26. Conduct an audit of existing position descriptions to standardize requirements for existing positions and staff.
27. Develop and implement a review and approval process to ensure all new position descriptions meet documentation standards before use in posting for vacant positions.
28. Develop and implement a standardized position description template that includes mandatory fields for licensing and certification, education, experience, and background checks.

ASDB's response

As outlined in its [response](#), ASDB agreed with the finding and will implement the recommendations.

⁵¹ In addition, after we provided ASDB with a draft of this report, ASDB officials provided the results of an internal analysis they conducted in March 2025 to determine whether all staff met the qualifications established by their position descriptions. We did not audit this analysis, but its results corroborated the deficiencies we identified.

Chapter 5. Absences and Vacancies

ASDB could not demonstrate that it consistently assigned qualified substitutes for teacher absences or vacancies, which could negatively affect educational quality

Teacher and classroom support staff absences and vacancies that are not covered by qualified substitutes can negatively impact the quality of students' education

When teachers are absent or classrooms have vacant teacher positions that are not covered by a qualified substitute, it can impact the quality of students' education. For example, we performed classroom observations at ASDB's campuses to determine the impact of students joining other teachers' classrooms due to teacher absences and lack of substitutes. We noted that the students who joined other teachers' classrooms did not participate in the active lessons and instead worked off to the side on their laptops. From our interviews with ASDB staff, we also found the following commonly stated concerns regarding impacts on students when substitutes are not available:

- Combining classrooms due to teacher absences results in higher student-teacher ratios which creates challenges with teaching especially when some students require 1-on-1 instruction.
- Some teachers have been required to provide teaching coverage in classrooms where they cannot effectively communicate with the students such as a deaf teacher teaching in a visually impaired classroom.
- Students may be reassigned to a teacher who is not certified for the specific subject being taught.
- If an aide is covering a classroom while a teacher is absent, then the aide prioritizes the safety and well-being of the students, so educational content taught decreases.

In addition, vacancies, particularly long-standing vacancies in positions that provide direct student instruction or services, can have negative impacts. For instance, during our site visits to the ASDB campuses in May 2025, we interviewed 31 staff from across the various ASDB programs. Ten of these staff told us that vacant positions have created challenges, including larger class sizes and the potential need to end certain student sport programs.

As discussed below, we were unable to determine if ASDB consistently provides qualified substitutes for classrooms with teacher absences and vacancies because it did not maintain accurate and complete records related to either teacher absences or vacancies.

Issue 1: ASDB staff have not properly and consistently used its required data system for requesting and approving absences, and ASDB could not demonstrate it provided substitutes for teacher and support staff absences

ASDB staff are required to request and obtain approval for absences using a staff absence data system

According to the ASDB Staff Handbook, all requests for leave must be made by the staff member on a Leave Request Form and submitted to their supervisor for approval. Except in an emergency or unexpected situation, leave must be requested and approved in advance of use. According to ASDB leadership, in 2019, it implemented a data system for tracking and approving staff absences, as well as for assigning substitutes for teacher absences. ASDB leadership stated that this data system serves as the system of record for teacher absence

requests and approvals, and an absence request submission to this system qualifies as the leave request form required by the ASDB Staff Handbook.

ASDB staff have not properly or consistently used its absence data system and ASDB could not demonstrate it consistently assigned substitutes for teacher and support staff absences

We found that ASDB staff did not properly and/or consistently use its absence data system, impacting ASDB's ability to demonstrate that it consistently assigned substitutes to cover teacher and support staff absences. Specifically:

- **ASDB's teacher absences data is unreliable, incomplete, and inaccurate, indicating ASDB staff have not properly used the system to request and approve absences.** Our review of ASDB's staff absence data from fiscal years 2022 through 2024 identified significant reliability and accuracy concerns that indicated ASDB staff have not properly used the system and that rendered the data unreliable for our overall analyses associated with teacher absences. For example:
 - 2,330 of the 9,383 records had a blank Employee ID, limiting our ability to verify the completeness of the absences when compared to supporting systems/information such as the general ledger.
 - 271 individual requests recorded a request duration of zero, limiting our ability to conclude on the accuracy of the data. Specifically, we were unable to determine if these requests were true requests that were submitted and approved or were draft requests that were started and never completed and should have been excluded from the population for sampling purposes.
 - More than 40 Request IDs, comprising 131 records, had more than 1 absence reason identified for a single Request ID. For example, 1 Request ID had both Personal Leave and Sick Leave noted for separate days under the same Request ID. Another Request ID had both Sick Leave and Family and Medical Leave Act (FMLA) Leave noted for the same number of hours on the same day. In the second example, this is likely to reflect an effort to correct the original submission; however, the system has retained a copy of both, causing the number of hours associated with the leave request to be misstated.
 - In 41 instances, a substitute was assigned when the record indicated that no substitute was requested. This limited our ability to define the population for sampling because either the absence request was supposed to have been marked as requiring a substitute and it was not marked as such, or a substitute was assigned when not required causing ASDB to pay for an additional resource when it was not required. Both situations call into question the validity of the data.
 - For example, we identified notes indicating that the teacher expected a substitute but entered a "No" in the field that asked whether a substitute was requested. For instance, a record stated, "I couldn't remember if we say no sub needed in preschool, but we will almost certainly need coverage :)"

As a result of these data issues, we determined that ASDB's absence data was not sufficiently reliable to conduct an overall analysis to determine the extent to which

ASDB staff followed the ASDB Staff Handbook requirements or that ASDB provided qualified substitutes for teacher absences.

- **ASDB’s data system lacked any supporting documentation for a random sample of 31 of 45 absences we reviewed and contained inaccurate or incomplete documentation for the remaining 14 absences in our sample**
- Our review of a randomly selected sample of 45 teacher absences from ASDB’s fiscal years 2022 through 2024 absence system data found that ASDB lacked complete and accurate documentation in its data system for all 45 of the absences we selected.⁵² Specifically, for each selected teacher absence, we requested a copy of the absence request including all attachments, proof the request was approved, the approved FMLA documentation for any FMLA request, and evidence a qualified substitute teacher was assigned when requested. ASDB provided none of the requested documentation for 31 of 45 requests we selected for review. Additionally, for the remaining 14 out of 45 selected absences we selected, ASDB was able to provide some of the requested documentation but the documentation it provided for each of these 14 was either incomplete, inaccurate, or both. For example, we noted additional issues such as:
 - FMLA absences not following ASDB’s FMLA policies, including FMLA notices not being provided with at least 30 days’ notice before the first day of FMLA leave;
 - Misclassified absences in the data system, including teachers using sick leave when the notes associated with the absence state the absence was for personal leave; or
 - Insufficient information about student coverage arrangements when a substitute was not used. For example, ASDB noted that students were sent to another classroom, but did not provide a documented plan that showed the students were adequately covered during the absence.
- **ASDB supervisors and teachers reported using other processes for requesting and approving absences outside of the data system.** In response to our requests for documentation for the randomly selected sample of 45 absences discussed in the previous bullet, ASDB personnel at each campus provided responses stating that a copy of the absence request and approval could not be provided for 31 of the 45 sampled teacher absences. In many cases, the reason for this was because the absence predated ASDB’s use of the current data system. However, as noted above, ASDB leadership informed us that the current data system was implemented in 2019, and they were unsure why ASDB personnel stated the absences predated the current data system.

Further, ASDB personnel described several other methods that teachers and support staff may use for requesting, approving, and tracking absences. For example, in response to our request for documentation for the 45 randomly selected absences, ASDB personnel stated that teachers sometimes text their supervisors to alert them

⁵² Because ASDB’s data system for absences included records for the majority of teachers on the Phoenix and Tucson campuses, we determined that the data was sufficiently reliable for drawing a sample of reported absences for us to conduct a detailed review of documentation that should be stored in the system for each unique request. The population of absence requests we sampled from included only teacher absence requests from fiscal year 2022 through 2024, totaling 4,412 records. For additional information about the sample selection process, see Appendix K, pages 105 to 115.

of absences, rather than completing a specific leave request form or entering the leave into the absence data system. Additionally, during our interviews with ASDB staff, interviewees described various methods used to request, approve, and track absences, such as through cell phone communications within 1 department and using a Google Calendar so that all staff had visibility into who was absent each day. In contrast, other staff stated that teachers and aides must enter absences into the absence data system by 6 am if they are going to be absent that day.

Issue 2: ASDB lacks sufficient information regarding staff vacancies, particularly regarding the assignment of substitutes

According to the Green Book, public entity management should establish control activities to achieve program-related objectives, such as ensuring adequate instructional coverage for students when teacher or support staff positions are vacant, and to ensure complete, accurate, and timely recording of events to assist management in making decisions.⁵³

Our review of a random sample of 32 teacher and support staff vacancies from fiscal years 2022 through 2024 found that ASDB was unable to provide all requested supporting information for 16 out of 32 sampled vacancies.^{54,55,56} For example, in 13 of the 16 instances, ASDB could not provide information regarding whether a substitute was used to cover the vacancy. In addition, in 10 of the 32 sampled vacancies, ASDB noted that a substitute was used to cover the vacant position, but ASDB could not provide any information about the assigned substitute for 5 of the 10 vacancies.

ASDB lacks written policies, procedures, or written guidance outlining requirements and processes for ensuring it assigns qualified substitutes to cover teacher and support staff absences or vacancies

Although ASDB has detailed its procedures regarding absences in the ASDB Staff Handbook, it lacks any written requirements or guidance for its staff to use its staff absences data system. Furthermore, ASDB has no documented processes or guidance that provide sufficiently detailed information related to key aspects of teacher absences, leading to incomplete and inaccurate data, particularly regarding how and when to assign substitutes, the impact of such absences on students, and confusion among staff regarding requirements. Specifically, ASDB has not documented:

- How teachers must request and document all types of leave using the absence data system.
- What information is required to be entered into the data system for absences.
- What each of the fields and data options within the data system for absences mean.

⁵³ U.S. Government Accountability Office. (2025, May). *Standards for Internal Control in the Federal Government* (GAO-25-107721)

⁵⁴ The vacancies had been open for between 1 day and 1,071 days as of June 30, 2024, which is the end of the timeframe for which we performed our testing. In addition, 21 of the 32 vacancies remained unfilled at the time of our testing.

⁵⁵ The population of vacancies we sampled from included vacancies from fiscal years 2022 through 2024, totaling 264 vacancies for teachers and support staff positions. As described further in Appendix K, pages 105 to 115, we used a standardized questionnaire to obtain information for each of the selected samples.

⁵⁶ The vacancies that information could not be provided for were open for 15 to 1,071 days with 6 vacancies still open as of June 30, 2024. The 16 vacancies that information could not be provided for included 1 teacher and 15 support staff.

- How to determine when a substitute is required or when it is acceptable for an aide to provide coverage.
- How to reassign students to other classrooms, either for full- or partial-day teacher absences.

Additionally, ASDB also lacks written policies, procedures, or guidance related to providing qualified substitutes for teacher and support staff vacancies, which also contributed to the issues previously discussed. For example, according to ASDB officials, it could not provide the requested information for the 16 of 32 staff vacancies we reviewed because it was only maintained by previous principals, was not available because of leadership changes, or was not captured for certain positions. Finally, according to ASDB staff, the blind/visually impaired program at the Tucson campus has not had an available substitute for over 2 years, but they did not provide a reason for the lack of availability.

Recommendations to ASDB

Develop and implement comprehensive written policies, procedures, or guidance outlining its process for teacher absences. The policies, procedures, or guidance should include, but not be limited to, detailed information on:

29. Requirements and associated timeframes for teachers and support staff to request and approve all types of leave using the absence data system, including outlining applicable documentation, submittal requirements, and procedures for approval or denial of requests.
30. How to determine when a substitute is required and if and when it is acceptable for an aide to provide classroom coverage when a teacher is absent. This should include defining the staff responsibilities related to making these determinations and when the staff should seek advice from ASDB leadership.
31. If and when reassigning students to other classrooms is allowed rather than providing a substitute, either for full- or partial-day teacher absences, including requirements and guidance for minimizing the negative impacts of doing so.
32. Requirements for documenting the impact of absences on students, including specifically documenting plans for which classrooms students will be reassigned to in the event that a teacher absence is not covered by a substitute.
33. Using a data system to track absences, to include associated policies or procedures that define what information is required to be entered into the data system and the definition of fields and data options within the data system. Furthermore, the policies, procedures, or guidance should include requirements for obtaining and maintaining underlying documentation, such as the leave request and approval, and for regularly auditing the data to address any inaccuracies or errors.
34. Requirements and processes associated with class coverage for staff vacancies.

ASDB's response

As outlined in its response, ASDB agreed with the finding and will implement the recommendations.

Chapter 6. Evaluations

ASDB did not complete most staff evaluations as required by its policy in fiscal years 2022 through 2024, and its staff evaluations are not aligned with State requirements for public school district staff, increasing the risk of insufficient staff development, unresolved performance issues, and delayed decisions for probationary employees

Issue 1. ASDB did not complete many required staff evaluations and completed others without following policy requirements in fiscal years 2022 through 2024, increasing the risk of insufficient staff development, unresolved performance issues, and delayed decisions for probationary employees

ASDB policy requires that all permanent, probationary, and limited-term staff members be evaluated.⁵⁷ Permanent and limited-term permanent staff members must be evaluated at least once per year, while probationary staff members are required to be evaluated at least twice yearly during their probationary period.⁵⁸ However, ASDB did not conduct all evaluations required by policy. Specifically, between fiscal years 2022 through 2024, we found that ASDB did not complete 22% of required evaluations for permanent staff and did not complete the twice-yearly required evaluations within the probationary period for 97% of probationary staff.⁵⁹ See Tables 6 and 7 for the number of evaluations ASDB did not complete each fiscal year for permanent and probationary status employees, respectively.

Table 6: 22% of permanent status evaluations were not completed for fiscal years 2022 through 2024

Fiscal Year	Evaluations Completed	Evaluations Not Completed	Total	Percentage of Evaluations Not Completed
2022	284	47	331	14%
2023	228	106	334	32%
2024	309	72	381	19%
Total	<u>821</u>	<u>225</u>	<u>1,046</u>	22%

Source: Sikich staff analysis of staff evaluations data.

⁵⁷ Permanent status employees are hired into permanently budgeted positions. Probationary employees are newly hired staff, and probationary periods differ by position type: certified staff are probationary for 2 years (with a possible 1-year extension), while non-certified staff have a 1-year probationary period (which may be extended by 6 months). Limited-term staff are individuals who are employed for a limited time. ASDB classifies certified vs non-certified based upon how those employees are paid.

⁵⁸ Probationary status reflects an employee's new-hire status and is not the result of performance concerns.

⁵⁹ We reviewed each fiscal year independently, as the evaluation requirements are annual. Therefore, if an individual's probationary period crosses fiscal years, they will be included in more than 1 year.

Table 7: 97% of probationary status employees did not receive the 2 required evaluations for fiscal years 2022 through 2024

Fiscal Year	2 Evaluations Completed	1 Evaluation Completed	No Evaluation Completed	Total	Percentage of Probationary Staff that Did Not Meet Evaluation Requirements
2022	6	73	17	96	94%
2023	0	24	22	46	100%
2024	1	40	20	61	98%
Total	7	137	59	203	97%

Source: Sikich staff analysis of staff evaluations data.

In addition to our overall analysis, we assessed the evaluations conducted in fiscal years 2022 through 2024 for a stratified random sample of 44 staff to determine whether ASDB complied with its evaluation policies on completed evaluations and found that ASDB did not meet all policy requirements for the staff members we reviewed.⁶⁰ Similar to the overall analysis discussed previously, 23 of 44 employees in our sample did not receive all their required evaluations during fiscal years 2022 through 2024. In addition, 23 of the 44 employees we selected were required to have an observation.⁶¹ We found that 12 of these 23 employees had at least 1 evaluation that did not specify whether classroom observations or visitations were conducted for a minimum of 30 uninterrupted minutes, as required by policy.⁶²

ASDB staff received limited feedback and insufficient staff development, resulting in potentially unresolved performance issues and delayed decisions for probationary employees because ASDB lacks a monitoring and enforcement process for staff evaluations

Because evaluations were not completed, ASDB may be less able to manage performance and risks missing opportunities for feedback and development. Since many employees did not receive timely evaluations, observations, or documented feedback, ASDB likely lost critical opportunities to reinforce expectations, identify areas requiring improvement, and recognize effective practices; potentially reducing ASDB's effectiveness in developing staff and addressing performance concerns proactively before they affect instructional quality or student outcomes. For example, we identified a preschool teacher who was a probationary employee who did not receive any of their required 4 evaluations in fiscal years 2022 or 2023, despite being on probationary status in both years. We also identified 2 permanent employees, a deaf/hard of hearing teacher and a deaf/hard of hearing instructional assistant, who did not receive their 3 annual evaluations each during fiscal years 2022 through 2024.

For probationary employees, in particular, the widespread absence of the required twice-yearly evaluations meant that almost all probationary employees progressed through their initial employment period without the required level of structured oversight intended to guide their development. As a result, decisions related to continued employment, extensions of the

⁶⁰ The total population of staff subject to evaluations across the 3 years was 590. For additional details regarding our sampling methodology, see Appendix K, pages 105 to 115.

⁶¹ Of the 23 employees, 13 were teachers, 6 were support staff, and 4 were administrators.

⁶² The other 11 employees did not meet the requirement because no evaluation was conducted.

probationary period, or the need for additional support may have been delayed or based on incomplete information, increasing the risk that performance issues remained unaddressed.

We found these issues occurred because ASDB lacks a process to monitor and enforce the required timelines, frequencies, and evaluation components established in its internal policies, and does not routinely review or audit evaluation records to ensure they are being completed as required.

Issue 2. ASDB staff evaluation policies do not align with statutory requirements for Arizona school district employees, increasing the risk that ASDB employees are not held to the same expectations as their counterparts in other public education institutions

ASDB is a state agency and is not subject to the statutory staff-evaluation requirements established for public school districts.⁶³ However, those statewide requirements are considered recommended practices and apply to the vast majority of teachers in Arizona. As shown in Table 8, we identified 7 areas related to staff evaluations where ASDB policies do not align with the statewide requirements. As a result, ASDB staff are potentially being held to different standards and requirements than other teachers and school staff in the State.

Table 8: ASDB policies do not align with state evaluation requirements in 7 areas

ASDB Policies ^a :	Statutory Staff-Evaluation Requirements Established for Public School Districts
1. Include an appeals process that allows the Superintendent to respond in writing to the ASDB Board when disagreements arise regarding an evaluation. However, the policies are not applicable to certified teachers and school psychologists.	A.R.S. §15-503 requires an appeals process for principals, other school administrators and certified school psychologists. A.R.S. §15-537 requires an appeals process for teachers.
2. Do not include restrictions on teacher transfers for individuals rated in the lowest performance classifications, nor do they provide incentives for teachers rated in the highest performance classification.	A.R.S. §15-537 limits teacher transfers if the teacher is rated in the lowest performance classification for 2 consecutive years. Additionally, it also requires incentives for teachers in the highest performance classification.
3. Require employees with inadequate performance to be provided with an improvement plan, but do not include requirements related to professional development recommendations and ongoing support tied to evaluation outcomes.	A.R.S. §15-537 requires recommendations for improvement and professional development opportunities for certified teachers. Additionally, A.R.S. § 15-503 also mandates that evaluations for school psychologists include recommendations for improvement if performance warrants it.
4. Establish requirements for classroom observations or visitations, including frequency and a minimum duration of at least 30 minutes of uninterrupted classroom time but do not require at least 2 observations per year.	A.R.S. §15-537 requires at least 2 observations per year that are at least 60 calendar days apart for certified teachers.
5. Lack other details related to observations, including any timing restrictions for conducting observations and required timelines for providing written feedback following observations.	A.R.S. §15-537 includes restrictions for holding observations around school breaks and requires feedback to be provided within 10 days of the classroom observation for certified teachers.

⁶³ ASDB operates as a limited LEA and is not classified as a public school district.

ASDB Policies ^a :	Statutory Staff-Evaluation Requirements Established for Public School Districts
6. Do not assign responsibility for establishing, adopting, and approving evaluation systems for different categories of employees.	A.R.S. §15-503 requires the governing board to establish evaluation systems for principals, administrators and school psychologists. A.R.S. §15-537 also requires the teacher evaluation system to be adopted in a public meeting of the Board. A.R.S. §15-1325 assigns Superintendent responsibility for creating the evaluation system for contracted employees.
7. Do not incorporate the use of quantitative data on student academic progress as a component of staff evaluations.	A.R.S. §15-537 requires the use of quantitative academic progress data in evaluations, accounting for 20 to 33% of the evaluation outcome.

Source: Sikich staff analysis of ASDB policies and A.R.S.

^a CBI: *General School Administration*; GCO-RA: *Personnel*.

Additionally, we found that ASDB’s evaluation forms align with statutory requirements and include 4 performance classifications—Highly Effective, Effective, Developing, and Ineffective.⁶⁴ However, ASDB’s human resources information system only records 2 classifications: Effective and Ineffective. This limits ASDB’s ability to accurately record, monitor, and analyze employee performance outcomes as intended by statute and internal policy. Specifically, across the 3 years between fiscal years 2022 through 2024, only 4 evaluations were identified in the data as “Ineffective,” with all remaining evaluations identified as having a rating of “Effective.”

Because ASDB is not required to follow public school district evaluation requirements, ASDB employees are not held to the same expectations as their counterparts in other public education institutions, potentially resulting in substandard educational outcomes

ASDB’s evaluation criteria are not aligned with State statute because ASDB is not legally required to follow Arizona statutes related to educational staff evaluations. However, since ASDB’s evaluation policies do not align with the staff evaluation requirements established in Arizona statutes for public educational institutions, ASDB staff are not evaluated using the same standards applied to employees in other public education settings. This misalignment increases the risk that ASDB employees are not held to the same expectations for accountability, feedback, and professional growth potentially resulting in substandard educational outcomes compared to other public education institutions. Although ASDB officials stated that they are not required to adopt these standards and requirements, they did not provide an explanation for why those standard recommended practices requirements would be inappropriate or infeasible within the ASDB operating environment.

Recommendations to ASDB

35. Conduct all required staff evaluations annually or biannually, as required by policy.
36. Develop and implement a monitoring and enforcement process that includes regular audits of employee evaluation records and consequences for noncompliance.

⁶⁴ A.R.S. §15-537 requires the evaluation system to include 4 performance classifications: *Highly Effective*, *Effective*, *Developing*, and *Ineffective*.

37. Revise internal staff evaluation policies to incorporate relevant provisions of Arizona Revised Statutes related to staff evaluations for public schools.

ASDB's response

As outlined in its response, ASDB agreed with the finding and will implement or implement in a different manner the recommendations.

Recommendation to the Legislature

2. Consider a statutory change that would require ASDB to align all educational staff evaluation policies to relevant requirements in Arizona Statute Title 15 – Education.

Chapter 7. Student-Teacher Ratios

ASDB has established student-teacher ratio goals but lacks a process for determining when class sizes can exceed its goals, has not conducted a required annual review of its ratios, and has not updated its goals since 2007

ASDB has established student-teacher ratio goals and our review and observations found that ASDB's class sizes met these goals for 453 of 479 classes we reviewed or observed

As part of this audit, we were asked to review ASDB's student-teacher ratios. Specifically, we were asked to: (1) Identify relevant student to teacher ratio requirements and standards; (2) Assess ASDB's compliance with these requirements in fiscal years 2022, 2023, and 2024; and (3) Determine the impact or potential impact of any identified noncompliance.

To accomplish these objectives, we inspected relevant policies and procedures created by ASDB that specify goals for student-teacher ratios and class sizes. According to ASDB leadership, these policies and procedures are not requirements and can be deviated from as needed based on ASDB discretion. ASDB has established a policy that specifies goals associated with student-teacher ratios, or class sizes.⁶⁵ This policy establishes student-teacher ratio goals by different age and grade level as well as disability type.⁶⁶

To assess whether ASDB's actual class sizes aligned with its student-teacher ratio policy goals, we first selected a sample of 479 classrooms, out of a population of 2,109 classrooms, operating during fiscal years 2024 and 2025.⁶⁷ Based on our review of class rosters that include the number of assigned students, we found that 453 classrooms had assigned class sizes that were at or below the stated policy goals; however, there were 26 classrooms with class sizes that exceeded ASDB's student-teacher ratios goals by between 1 and 8 students. All but 1 of these classrooms were located at the Phoenix Campus. In addition, we selected a judgmental sample of 33 classrooms at both Tucson and Phoenix in September 2025 to observe the actual student-teacher ratios on a single day.⁶⁸ In the 33 classrooms the Sikich team observed, we did not identify any that exceeded ASDB's student-teacher ratio goals.

ASDB lacks documented processes for determining when class sizes can exceed its policy goals and risks making inconsistent or inappropriate class size decisions that could negatively impact student learning

According to ASDB officials, student-teacher ratios, including any decisions to allow class sizes larger than its student-teacher ratio goals, are discussed informally during weekly meetings with principals and during the class scheduling process for the upcoming year. However, these discussions are not documented, and there is no structured or consistent process in place to document ASDB officials' decision-making process related to exceeding student teacher ratio

⁶⁵ ASDB has established a policy that specifies requirements associated with student-teacher ratios, or class sizes. These oversight requirements are codified in *IIB: Class Size* and *IIB-R: Class Size (Special Education)*.

⁶⁶ The age and grade level categories are: Preschool Age 3-5, Elementary through Junior High School, High School Grades 9 – 12, Multiple Disabled Preschool Full-Day Elementary through Junior High School, Multiple Disabled High School, and Multiple Disabled Severe Sensory Impairment. The categories not identified as Multiple Disabled are applicable to both Visually Impaired and Deaf/Hard of Hearing classes.

⁶⁷ See Appendix K, pages 105 to 115, for additional information regarding our full sampling methodology.

⁶⁸ We observed 18 classrooms in Tucson and 15 classrooms in Phoenix.

goals. For example, according to ASDB officials, the assigned number of students exceeding the policy goals for the 26 classrooms previously discussed was preapproved; however, it lacked any documentation demonstrating the preapproval process, including who approved the exceedances and when or explaining the rationale for exceeding the goals. Absent a documented process for determining if and when class sizes can exceed its policy goals, we were unable to determine if the class sizes for the 26 classes previously discussed were appropriate. Further, without a documented process, ASDB is at risk of making inconsistent and/or inappropriate decisions to allow class sizes exceedances that could negatively impact student learning.

ASDB had not completed an annually required review of its student-teacher ratios, and last updated its student-teacher ratio goals in 2007

Our review of relevant policies and procedures related to student-teacher ratios also noted that ASDB's Special Education Handbook for 2024-2025 states ASDB is required to annually review student-teacher ratios by disability category by March 1 each year and update the associated policies as necessary. However, we found that ASDB had not completed the required annual review of ratios, and the document containing its student-teacher ratio goals is dated 2007. According to ASDB officials, the document containing the student-teacher ratio goals was updated in March 2016, which is when the related policy was approved by the ASDB Board.⁶⁹ However, we could not corroborate ASDB's statement. Furthermore, even if the student-teacher ratio goals had been updated in 2016, ASDB has not updated these goals annually as required. Additionally, ASDB lacks written procedures and/or guidance outlining a process for conducting the required annual reviews.

A reassessment of student-teacher ratios would provide ASDB an opportunity to consider the impact of student-teacher ratios on students' educational outcomes and their effect on educational quality. The annual analysis of student-teacher ratios can also be performed in conjunction with an analysis of student results, such as standardized test scores. This would allow ASDB to look for patterns in student performance that could indicate a need to adjust student-teacher ratios to ensure ASDB is providing a quality learning environment for its students.

Recommendations to ASDB

38. Develop and implement a standard, annual review process for considering student-teacher ratios that identifies applicable roles, responsibilities, and documentation requirements, as well as for regularly updating the relevant policy.
39. Develop and implement written policies, procedures, or guidance for determining if and when exceeding the policy goals is appropriate, including documenting the rationale and required approvals.

ASDB's response

As outlined in its response, ASDB agreed with the finding and will implement the recommendations.

⁶⁹ IIB: Class Size.

Chapter 8. Internal Controls

ASDB leadership has not established or maintained an effective internal control system for managing its operations, resulting in multiple deficiencies identified during this audit

ASDB's Board is responsible for establishing policies and appointing ASDB's Superintendent, who is responsible for ASDB's overall management and administration, including establishing and implementing internal controls to ensure ASDB achieves its goals and objectives

Pursuant to ASDB policy, ASDB's Board of Directors and the Superintendent have various responsibilities for developing and/or implementing internal controls to help ensure ASDB efficiently and effectively meets its objectives and purposes (see textbox for more information on internal controls). Specifically, according to ASDB's policies:

- ASDB's Board of Directors is responsible for:
 - Establishing ASDB policies.
 - Appointing ASDB's Superintendent, to whom the Board has delegated responsibility for executing the Board's policies.
 - Determining the efficiency of ASDB's operations.
 - Evaluating ASDB's educational program based on approved policies.
 - Performing an annual performance evaluation of the Superintendent, during which the Board should assess the Superintendent's progress towards established goals and determine whether to extend the Superintendent's employment for future years.

Internal controls are intended to help agencies efficiently and effectively meet their objectives and purposes

According to recommended practices developed by the U.S. Government Accountability Office (GAO), a government entity's oversight body, such as its board of directors, management, and/or chief executive officer, should develop and implement internal controls to provide reasonable assurance that the entity's objectives will be achieved as well as information about how efficiently and effectively the entity is operating. The State of Arizona Accounting Manual (SAAM) and the GAO outline a set of requirements necessary to establish an effective internal control system, including implementing control activities through policies and procedures, obtaining and generating relevant quality information to assess the functioning of the internal control system, and establishing and operating activities to monitor the internal control system and evaluate the agency's results.

Source: Sikich staff review of GAO, *Standards for Internal Control in the Federal Government*, 2025 (Green Book) and the State of Arizona Accounting Manual (SAAM).

- ASDB's Superintendent serves as its Chief Executive Officer and is responsible for:
 - Supervising all activities and staff members according to the laws of the State of Arizona, Arizona State Board of Education rules and ASDB's policies established by the Board of Directors.
 - Overseeing ASDB's overall management and administration by establishing and maintaining procedures and other internal controls to ensure ASDB's educational programs, budgeting and finance functions, and other operations such as human

resources are operating efficiently and effectively, including that ASDB maintain adequate student and staff records.

ASDB's Superintendent did not ensure control activities were implemented and/or maintained in several operational areas, resulting in the multiple deficiencies identified throughout this report that limit ASDB's ability to ensure educational quality, student and staff safety, and operational efficiency and effectiveness

As described in Chapters 1 through 7 of this report, ASDB's system of internal control contains a number of deficiencies that have limited its ability to ensure educational quality or student safety. Two deficiencies appear more frequently than others: missing and/or inadequate policies and procedures and insufficient records retention. Issues with policy development are evidence of ASDB's failure to implement control activities through policies or procedures and establish and operate monitoring activities. According to the Green Book, policy and procedure documents are an important part of a successful internal control system because they identify control activities, which include program-related controls. Program-related control activities are the policies and procedures in place that help ensure the organization is able to meet its operational objectives. In addition, ASDB's issues with records retention are evidence that ASDB is not meeting the Green Book's requirement to use, obtain, and generate quality information.

As shown in Table 9, all issues we identified in our report were caused, at least partially, by a lack of policies or procedures. Although the Superintendent is not responsible for developing policies, they are responsible for developing procedures related to ASDB's policies and informing the ASDB Board about policies that are out of date or need revision. In addition to these policy deficiencies, 4 of the 7 issues we identified were partially caused by inadequate recordkeeping practices, which also fall within the Superintendent's responsibilities.

Table 9: Policy/procedure or recordkeeping deficiencies occurred in every preceding chapter of this report

Chapter	Chapter Summary	Policy/Procedure Deficiency	Record-Keeping Deficiency
Chapter 1	ASDB graduated students who may not have met graduation requirements, which was caused by inadequate recordkeeping practices, a lack of policies outlining which courses can be taken in substitute of courses required by ADE, and a lack of a process for monitoring of student records to ensure completion of graduation requirements.	✓	✓
Chapter 2	ASDB did not timely investigate all complaints it received, which was caused by gaps in policy around prioritization criteria, the proper process for requesting and approving extensions, and technical guidance for using the complaint system.	✓	
Chapter 3	ASDB could not demonstrate that it obtained and reviewed background check documentation for some employees, which was caused by inadequate record retention practices, and a lack of policies that detail the proper retention requirements.	✓	✓
Chapter 4	ASDB could not demonstrate that all of its staff met required qualifications due to a lack of written procedures and guidance for verifying, maintaining, and	✓	✓

Chapter	Chapter Summary	Policy/Procedure Deficiency	Record-Keeping Deficiency
	regularly reviewing documentation related to staff requirements.		
Chapter 5	ASDB's information associated with teacher absences and staff vacancies is incomplete and inaccurate due to a lack of documented requirements, processes and guidance that detail how teacher absences and staff vacancies should be tracked and recorded.	✓	✓
Chapter 6	ASDB did not complete most staff evaluations required by its policy in fiscal years 2022 through 2024, which was caused by a lack of monitoring and enforcement practices.	✓	
Chapter 7	ASDB has not documented its informal assessments of student-teacher ratios, conducted a required annual review of its student-teacher ratio goals, or updated its goals since 2007, due to a lack of detailed procedures related to student-teacher ratios.	✓	

Source: Summary of Sikich audit findings.

The ASDB Board has not effectively carried out its responsibilities for developing policies, evaluating the Superintendent's performance, and ensuring that an administrative records management program is established and maintained to ensure the collection and maintenance of key records needed for effective management

The deficiencies we identified across ASDB's operations have occurred because the ASDB Board has not effectively carried out its governance responsibilities, particularly with regard to developing policies, evaluating the Superintendent's performance, and ensuring a records management program is established and maintained, as required.

As stated at the beginning of this chapter, the Board is responsible for developing ASDB policies. The 7 issues we identified were caused, at least partially, by a lack of policy or procedures. Without policies in place, the Superintendent cannot develop program-related control activities (procedures) and subsequent monitoring processes to help ensure those control activities are being executed according to policy.

In addition to its failure to develop the policies we recommend in this report, the Board's process for evaluating the Superintendent's performance lacks a detailed and consistent assessment of performance in the areas where we identified deficiencies. For example, although the Board evaluated the Superintendent's performance as acceptable on evaluation factors that related to our findings in fiscal years 2021 through 2023, the evaluations did not include a detailed appraisal of the Superintendent's performance in the specific areas for which we identified deficiencies—developing sound personnel procedures and practices and providing recommendations to the Board on policies and items requiring Board action after thorough review and analysis.⁷⁰ Further, the Board's evaluation process requires Board members to select a performance rating in each assessment area on a scale of 1 to 5, with 1 representing a rating of "Poor" and 5 representing a rating of "Excellent," but includes no scoring rubric to assist Board members with their scoring and help ensure consistent ratings. Additionally, Board

⁷⁰ The related evaluation factors are "Development of sound personnel policies, procedures and practices" and "Informing of the board on policies and items requiring board action or revision and providing recommendations to the board after thorough review and analysis."

members are not required to provide an explanation for why they selected their scores, which contributes to a lack of transparency about what information was used to make performance rating decisions.

Moreover, according to internal ASDB policy, ASDB should operate a records management program that is approved by the Board.⁷¹ The policy also states that the ASDB Board is the custodian of the official copies of all records, required or optional, and the Superintendent or their designee is responsible for protecting such records on behalf of the ASDB Board. Although ASDB has a designated records manager and several policies that include references to certain types of records that need to be retained, ASDB does not have a formalized records management program, as required by its policy. Instead, when asked about a formalized records management system, ASDB referred Sikich to Arizona State Library's general records retention schedules and a collection of disparate internal policies that do not demonstrate evidence of a records management program.⁷²

In addition to ASDB's own policy requiring the agency to establish a records management program, both SAAM and the Green Book state that management should design control activities to mitigate risks to achieving the entity's objectives to acceptable levels. Additionally, according to the National Archives and Records Administration, records management is achieved through a governance framework detailing organization structure and performance measurement, which define boundaries, authorities, responsibilities and tasks, and documented procedures that detail how records are to be maintained.⁷³ Notably missing from ASDB's policies related to records management is a clear organizational structure, performance management reviews, and defined responsibilities and tasks. Absent a formal records management program including a governance framework, ASDB cannot ensure the collection and maintenance of key records needed for effective management.

Recommendations to ASDB Board

1. Require the Superintendent to develop and submit to the Board a detailed corrective action plan to address the internal control deficiencies within their areas of responsibility, including identifying policy gaps and developing monitoring activities. The corrective action plan should outline the specific action steps to be completed, including associated completion deadlines for each step, and assign responsibility for implementing and overseeing action step completion.
2. Require the Superintendent to provide updates at regularly occurring intervals on the progress toward completing the corrective action plan at Board meetings. These updates should include providing the Board with evidence of progress and completion such as copies of draft and final procedures, and the results of monitoring activities.
3. Conduct and document a detailed evaluation of the Superintendent's performance specific to the areas identified as deficient in this audit report.
4. Require the Superintendent to identify needed policies to further strengthen ASDB's internal control system, inform the Board of the need to develop policies in these areas, and draft policies for approval by the Board and inclusion into ASDB's policy manual.

⁷¹ *EHB: Date/Records Retention (Records Management).*

⁷² ASDB policies included: *EHB: Date/Records Retention (Records Management)*, *JR: Student Records*; and *GBJ: Personnel Records and Files*.

⁷³ National Archives and Records Administration, *Guidance for Building an Effective Enterprise-wide Electronic Records Management Governance Structure*.

5. Develop and approve a records management program that includes an organizational structure, a performance management plan, and a list of all types of records created and maintained by ASDB, including the nature of the record (i.e. hard copy or electronic), storage requirements, retention schedules, and appropriate disposition for each type of record.

ASDB's response

As outlined in its response, ASDB did not agree to the finding's statement that it has not established or maintained an effective internal control system. However, ASDB acknowledged that there are deficiencies within its internal control system and agreed to implement the recommendations.

Chapter 9. Tucson Campus Relocation

Prior to announcing its decision to relocate the Tucson campus and modify the Itinerant Services Program, ASDB did not assess student risks and impacts, obtain formal ASDB Board approval, communicate with stakeholders, or prepare new capital planning documents, resulting in a lack of transparency regarding ASDB's plans for future operations

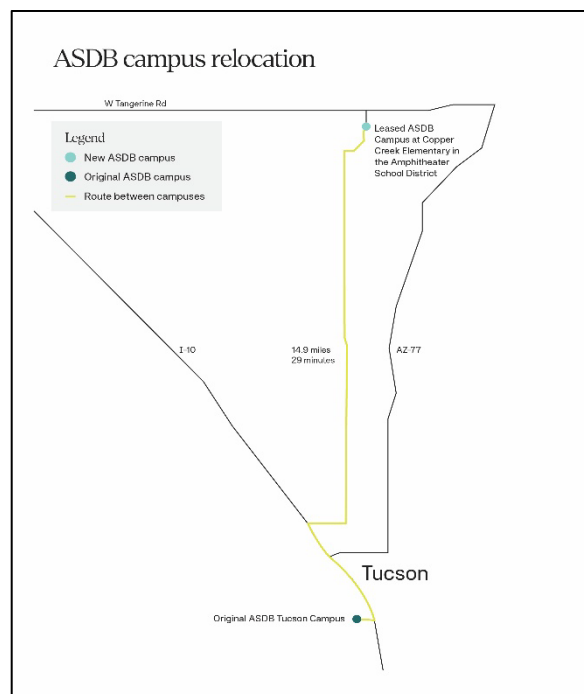
In May 2026, ASDB relocated its Tucson campus to a leased facility, resulting in the closure of its residential program, reassignment of blind/visually impaired students to its Itinerant Services Program, and a reduction-in-force of its staff

On January 14, 2026, the ASDB Superintendent publicly announced that ASDB's Tucson campus would relocate to the Amphitheater School District's Copper Creek Elementary School site in Oro Valley, Arizona, approximately 30 minutes away (see Figure 5). Similar to ASDB's Phoenix campus, the new site will serve only deaf/hard of hearing students and will not include a residential option.^{74,75} The relocation also resulted in a reduction-in-force of approximately 80 teachers and staff. The Superintendent's primary justifications for this decision included ASDB's ongoing budget shortfall of approximately \$3 million, the capital costs associated with maintaining the Tucson campus, and declining enrollment.

ASDB's relocation of the Tucson campus will require blind/visually impaired students without other sensory impairments to obtain ASDB services through the Itinerant Services Program and closes the residential program, but ASDB did not assess student risks and impacts prior to making this decision

Although relocation of the Tucson campus will disproportionately impact blind/visually impaired and residential students, ASDB did not assess the potential risks and impacts of the relocation on these students prior to making this decision. According to ASDB's Tucson campus relocation plan, ASDB will no longer offer full-time, campus-based education and services for blind/visually impaired students who do not have other sensory impairments or a residential option at either of its campuses. Instead, the only option for blind/visually impaired students to receive ASDB education and services will be through ASDB's existing itinerant services or at new cooperative sites within traditional public schools, which will be a newly established offering

Figure 5: Distance between original and new Tucson campus locations



Source: Google maps.

⁷⁴ Preschool services for students who are deaf/hard of hearing or deafblind will be provided at the Copper Creek location.

⁷⁵ According to ASDB officials, the decision to close the residential program and end dedicated campus-based services for blind/visually impaired students was driven by declining enrollment.

within ASDB's Itinerant Services Program in fiscal year 2027. Deaf/hard of hearing students who were in ASDB's residential program in fiscal year 2026 will either have to receive itinerant services within their district of residence, attend a cooperative site, or attend one of ASDB's day school campus options (see textbox for more information on the planned cooperative sites).

ASDB cooperative sites

ASDB's existing itinerant services are provided by an ASDB teacher who travels to each student's district of residence school. In contrast, the ASDB cooperative sites will be established at a centralized location at which a group of students can receive ASDB services together from an ASDB teacher who is dedicated to that location. Similar to ASDB's already existing itinerant services, the general and special education services (those unrelated to sensory impairment) will be provided by the school at which the cooperative site will be located, and that school will be responsible for these students' IEPs and records.^a

Source: Sikich staff analysis of ASDB provided information.

^a According to ASDB's Regional Cooperative Agreement, which outlines the Itinerant Service's Program offerings and details ASDB and participating school responsibilities, participating schools maintain primary responsibility for eligible students' education, including responsibilities associated with providing a Free Appropriate Public Education (FAPE) in conformity with 34 C.F.R. §300.17(d).

In March 2026, the ASDB administration announced a restructuring and renaming of its Itinerant Services Program. Beginning July 1, 2026, the Itinerant Services Program was renamed to the Outreach Program and established separate organizational units for blind/visually impaired students and deaf/hard of hearing students. This restructuring also includes the expansion of services to include an option for cooperative sites. During a presentation in April 2026, the ASDB administration announced plans for 6 cooperative sites, with 4 sites in the Chino Valley Unified School District and 2 sites in the Tucson Unified School District. However, as of May 2026, ASDB has confirmed that only 2 cooperative sites will be active during school year 2026-2027. One cooperative site at the Tucson Unified School District (the Morgan Maxwell site) will provide services to blind/visually impaired students, and another at the Chino Valley School District will provide services to deaf/hard of hearing students.

Thirty-nine of 115 students, or 34%, from the Tucson campus were assigned a new educational placement as a result of the relocation. Of these students, 24 students attended the Arizona School for the Blind at the Tucson campus, 5 students attended the Arizona School for the Deaf, and 10 students were in the residential program.⁷⁶ As shown in Table 10, page 45, as of May 20, 2026, 4 students from the Tucson campus will attend the new Copper Creek Elementary location, 25 students from the Tucson campus will not attend school at the new location and instead will obtain education elsewhere, and 10 students had not confirmed their placements for school year 2026-2027.⁷⁷ Of the 14 students who were formerly part of ASDB's Residential Program, none will be attending a residential school in school year 2026-2027.

⁷⁶ The remaining 76 students attended the Arizona School for the Deaf day school at the Tucson campus and will attend the Copper Creek Elementary site.

⁷⁷ For these 10 students, as of May 20, 2026, ASDB had completed their IEP reviews and offered new placements, including services provided by the student's district of residence, itinerant services, and attendance at an ASDB cooperative site. In July 2026, ADE found that ASDB predetermined the placements for students who are blind, visually impaired, or receiving residential services for the 2026-2027 school year, in violation of the regulations that implement IDEA.

Table 10: Blind/visually impaired students and most residential program students will not attend the Copper Creek Elementary location

New Placement	Blind/Visually Impaired Day Students	Residential Program Students	Deaf/Hard of Hearing Day Students	Total
Tucson Campus – Copper Creek Day School	-	4	-	4
Outreach	9	3	-	12
Cooperative Site	4	-		4 ^a
Itinerant	5	2		7
Online	-	1		1
Not Confirmed	7	3	-	10
Homeschool	6	-	1	7
District Services ^b	-	3	-	3
PDSD	-	1	-	1
School not in District ^c	1	-	-	1
Withdrawal	1	-	-	1
Total	24	14	1	39

Source: Sikich staff analysis of ASDB IEP meeting outcomes, as of May 20, 2026.

^a One student chose to attend a cooperative site at Pueblo High School in the Tucson Unified School District; however, as of May 20, 2026, this site was not yet approved.

^b District services refers to students who have chosen to attend a school in their district of residence and utilize district-provided services.

^c This student will attend either a private school or the New Mexico School for the Blind.

In our review of ASDB leadership’s communications to the public, the Board, and to our audit team about the decision to relocate the Tucson campus, ASDB did not include an assessment of or information on potential risks and impacts of the relocation on students. However, ASDB Board members, staff, parents, and other community members raised several concerns about the relocation plans during ASDB’s January and February 2026 public meetings and in email exchanges with ASDB leadership. Examples of the risks identified during the meetings and other public feedback include the potential that students will receive insufficient instructional hours at cooperative sites, exposure to bullying in a student’s home district, and the social impacts of the potential loss of sports and theater programs dedicated to sensory-impaired students. See Appendix I, pages 97 to 100, for a timeline of ASDB’s communications to the public related to the Tucson campus relocation.

ASDB’s Superintendent publicly announced the Tucson campus relocation in January 2026 without obtaining formal ASDB Board approval, soliciting and considering stakeholder input, or communicating to the public that a campus relocation was a potential option for addressing ASDB’s budget challenges

The ASDB Superintendent announced the decision to relocate the Tucson campus without first formally notifying the ASDB Board in writing, in a public meeting, or receiving approval from the ASDB Board. At the time of the public announcement in January 2026, ASDB leadership reported it believed that the Superintendent was authorized to sign a lease for the Copper Creek Elementary campus without ASDB Board approval and that it planned to enter the lease prior to

the next scheduled Board meeting. However, ASDB leadership later delayed the signing of the lease agreement until after the ASDB Board meeting on February 5, 2026. At this meeting, the Board voted to approve the campus relocation and to authorize the Superintendent to enter into the lease agreement.⁷⁸ Although consequences of the relocation, such as the closure of the residential program and the inability for blind/visually impaired students to attend either of the ASDB campuses, were discussed, they were not specifically voted on by the ASDB Board. In particular, ASDB administrators recommended that detailed discussion regarding the movement of blind/visually impaired students to the Itinerant Services Program be postponed until a later study session, which was held March 12, 2026. At this meeting, ASDB announced its intentions to restructure and rename the Itinerant Services Program, as discussed previously, page 44.

Additionally, ASDB leadership provided limited time and opportunities following the public announcement for ASDB's Board, staff, parents, and other community members to provide input on the relocation plan. Prior to ASDB's communications in January and February 2026 that the Tucson campus would be moved to a leased space for the 2026-2027 school year, the Superintendent had released several formal planning documents and made numerous public statements related to plans for the Tucson campus' facilities and operations, including plans for renovating the campus. However, these formal planning documents and public communications did not include any discussion regarding the potential for closing the Tucson campus, leasing a new campus space, or expanding the Itinerant Services Program to an Outreach Program that included cooperative sites as a service offering.

As a result, the only opportunities for public discussion on the decision to relocate the Tucson campus were provided through a series of community meetings the week after the decision was publicly announced on January 14, 2026, as well as during the monthly ASDB Board meetings held subsequent to the decision. The community meetings involved a presentation from the Superintendent and an opportunity for the public to comment and ask questions. During the ASDB Board meetings, members of the public were limited to 2-minute comments, and the ASDB Board and leadership did not respond to all questions.⁷⁹ Although ASDB's policy requires ASDB administration to engage in open communication with the community and to minimize misunderstandings, during a community meeting on January 21, 2026, ASDB leadership stated that it made a conscious decision not to engage in open dialogue with the public before announcing its decision.⁸⁰ In addition, subsequent communications often lacked clarity and included contradicting information. Appendix I, pages 97 to 100, provides an overview of key communication points related to the relocation decision. The lack of engagement with stakeholders led to frustration with ASDB's lack of transparency about the decision-making process and lack of clarity on what services would be offered to blind/visually impaired children after the Tucson campus relocation.

ASDB estimates that the Tucson campus relocation will result in operational cost savings, but it has not modified its Master Facilities Plan or capital plans to account for an estimated \$45 million in capital costs that will no longer be needed

ASDB estimated that in fiscal year 2026, it will incur an overall budget shortfall of almost \$3.3 million, which ASDB cited as its primary reason for the decision to relocate the Tucson campus

⁷⁸ The ASDB Superintendent signed the lease for the Copper Creek Elementary campus with Amphitheater School District on February 9, 2026.

⁷⁹ The time period associated with comments is dependent on whether the commenter is using ASL.

⁸⁰ ASDB Policy CA: *Administration Goals-Priority Objectives*. When asked about this statement, the Superintendent stated that she did not recall saying it.

to the Copper Creek Elementary location.⁸¹ As discussed during the February 2026 ASDB Board meeting, the ASDB administration completed a basic comparison of its costs associated with the leased space to the existing costs to operate the Tucson campus, indicating that it will result in operational cost savings. However, as shown in Figure 6, the summarized information ASDB made available to the public in the February 2026 Board meeting regarding the estimated financial impact and cost savings of the campus relocation:

- (1) Lacked clarity—including limited detail regarding what costs were included in different categories, and no information regarding any cost savings associated with the reduction-in-force that was proposed and approved at the same meeting
- (2) Contained errors—such as stating that its costs were both \$3 million and \$30 million, and
- (3) Reflected estimated savings that did not fully address ASDB’s anticipated budget shortfall.

Figure 6: ASDB’s Tucson campus relocation financial impact and cost savings analysis (unaudited)

Current Tucson Campus Operating Costs - Total Annual Operating Costs: ~\$3.0 million - Utilities: ~\$1.0 million - Maintenance, security, supplies, equipment: ~\$2.0 million	Net Annual Impact - Reduction from \$3.0M to 2.0M total combined costs - Annual operating savings: ~\$900 to \$1.0 million
Post-Relocation Costs - Residual Tucson Campus (until sale/lease): ~\$500,000 annually - New Leased Campus (Copper Creek): ~\$1.5 million	Long-Term Savings - Once the Tucson campus is sold or leased: - Annual savings increase to ~\$1.5 million
Net Annual Impact - Reduction from \$30M to \$2.0M total combined costs - Annual operating savings: ~\$900,000 to \$1.0 million	One-Time Relocation Costs Estimated at \$650,000
Projected Net Savings - FY 2027: ~\$400,000 - FY 2028: ~\$900,000 – \$1.0 million - FY 2029 (post-sale): ~\$1.4 – \$1.5 million (No sale has been approved, ASDB will need to seek ASDB board approval to campus for sale.)	
Capital Cost Avoidance Avoidance of ~\$45 million in Master Facility Plan capital expenditures	

Source: ASDB Assistant Superintendent of Agency Operations and Support Services (February 2026 Board Report).

Similar to its other initial communications regarding plans for the Tucson campus relocation, the estimates ASDB provided to the ASDB Board and the public in February 2026 lacked clarity, particularly with regard to what is expected to happen with the legacy Tucson campus land and buildings following the relocation. The estimated cost savings that ASDB management identified associated with the relocation hinge on the sale of the Tucson campus land, but any sale of that land, in part or in full, requires approval from ADOA and the ASDB Board.⁸² In addition, ASDB’s

⁸¹ ASDB ultimately had sufficient cash reserves to cover its budget shortfall for fiscal year 2026.

⁸² According to ASDB officials, such sales would also require opportunities for public input.

documentation provided during the February 2026 Board meeting included a note stating that the relocation will result in the avoidance of approximately \$45 million in capital expenditures associated with the Tucson campus (as detailed in the Master Facilities Plan), but ASDB officials stated that the new construction option for the Tucson campus in the original Master Facilities Plan may still be an option in the future. If ASDB were to approve new construction, the capital cost avoidance it used to justify the relocation would not be realized.

As the Arizona Auditor General first reported in its 2022 performance audit and sunset review of ASDB, the Government Finance Officers Association (GFOA) recommends that government agencies, such as ASDB, prepare and adopt comprehensive multi-year capital plans and associated budgets that clearly identify capital needs, maintenance requirements, funding options, and operating budget impacts.⁸³ In addition, GFOA indicated that government agencies should regularly update their capital planning and associated documentation to determine development or infrastructure needs as conditions change.⁸⁴ However, because ASDB management did not assess the impact of the relocation on its existing Master Facilities Plan and did not specify how it would affect the funding requested in its fiscal year 2028 Capital Improvement Plan, the information management provided regarding the relocation's cost impact lacked clarity.

The Arizona Auditor General's 2022 report included 2 multi-step recommendations based on the findings. These included a recommendation to (1) develop a comprehensive multi-year capital plan and projected capital budget that assesses, identifies, and documents its capital needs, and (2) develop and/or implement multi-year capital planning policies and procedures that include, among other things, requirements for regularly updating planning and associated documentation to determine development or infrastructure needs as conditions change. ASDB agreed with the findings and stated it would implement the recommendations. Although ASDB had made progress toward some of the items associated with the first recommendation, the new organizational structure and financial situations resulting from the relocation decision requires that ASDB prepare a new capital plan and master facilities plan that:

- a. Cover a period of at least 3 years.
- b. Include a new schedule for identified capitals needs
- c. Determine the full extent of each project's scope, timing, and cost, as well as similar information related to the potential options for the legacy Tucson campus.
- d. Develop financing strategies to implement projects and fund ongoing operating and maintenance costs.
- e. Include a formal capital budget linked to the capital plan and master facilities plan.

In addition, part of the reason that ASDB did not reassess its existing capital plan and master facilities plan is because the agency had not implemented the Auditor General's second recommendation related to developing multi-year capital planning policies and procedures. As discussed in Appendix J, pages 101 to 104, the recommendations made in 2022 remain in progress and should be implemented.

⁸³ Arizona Auditor General Report 22-109, *Arizona State Schools for the Deaf and the Blind: Performance Audit and Sunset Review*, September 2022.

⁸⁴ GFOA. (2016). *Best practice: Multi-year capital planning*. Chicago, IL. Retrieved 6/1/22 from <https://www.gfoa.org/materials/multi-year-capitalplanning>, and (2008). *Best practice: Master plans and capital improvement planning*. Chicago, IL. Retrieved 6/1/22 from <https://www.gfoa.org/materials/master-plans-and-capital-improvement-planning>

Recommendations to ASDB

40. Identify and correct any information included in public communications related to the Tucson campus relocation that contains inaccurate, inconsistent, or outdated information to minimize misunderstandings.
41. Develop a process to ensure that public input on proposed organizational decisions that affect ASDB students is obtained and considered before seeking Board approval or implementing the decisions.
42. Prepare a new ASDB capital plan and a new Master Facilities Plan which account for the estimated avoidance of \$45 million in capital improvements, include discussion of potential options for future capital plans for the Tucson campus following relocation, and reflect ASDB's new organizational structure and financial situation as of fiscal year 2027.

ASDB's response

As outlined in its response, ASDB did not agree to the finding, but agreed to implement the recommendations.

Chapter 10. State Comparison

ASDB's overall operations during the scope of the performance audit were comparable to the schools for the deaf and blind in selected states, with some key differences in educational models⁸⁵

We compared ASDB's operations to 9 schools for the deaf and blind in a judgmental sample of 6 states, including:

- **California:** California School for the Deaf, Riverside (CSDR) and California School for the Blind (CSB)
- **Colorado:** Colorado School for the Deaf and Blind (CSDB)
- **Montana:** Montana School for the Deaf and Blind (MSDB)
- **New Mexico:** New Mexico School for the Deaf (NMSD) and New Mexico School for the Blind and Visually Impaired (NMSBVI)
- **Texas:** Texas School for the Deaf (TSD) and Texas School for the Blind and Visually Impaired (TSBVI)
- **Utah:** Utah Schools for the Deaf and the Blind (USDB)

Similar to ASDB, all but 2 of the 9 schools we selected are not considered to be independent school districts, which means that they may not be required to follow the state's laws and regulations specific to school districts.⁸⁶ ASDB and schools in 5 of the 6 states we reviewed are governed by a board, while California's schools for the deaf and blind are governed by the California Department of Education. Also, the deaf and blind populations as a proportion of the overall population were similar across these 6 states and Arizona (see Table 11), and all 9 schools offered comparable educational models and services.

Table 11: Arizona and the 6 states we reviewed had comparable deaf and blind populations relative to their overall state populations

State	Total Population ^a	Percentage Deaf/Hard of Hearing Population Ages 5-20 ^b	Percentage Blind/Visually Impaired Population Ages 5-20 ^c
Arizona	7,151,502	1.8	2.8
California ^d	39,538,223	1.2	2.3
Colorado	5,773,714	1.3	2.4
Montana	1,084,225	1.9	1.3
New Mexico	2,117,522	1.3	3.4
Texas	29,145,505	1.4	2.8
Utah	3,271,616	1.1	1.6

Source: Sikich staff analysis of US Census data and publicly available disability statistics.

⁸⁵ As noted in Chapter 9, pages 43 through 49, ASDB will be making changes to its educational model in fiscal year 2027. This chapter outlines ASDB's overall operations through the end of fiscal year 2026.

⁸⁶ The Texas School for the Blind and Visually Impaired and the Texas School for the Deaf are considered to be school districts.

^a Population data for each state is based on the 2020 US Census.

^b We obtained disability data from www.disabilitystatistics.org. The data in the table represents the deaf/hard of hearing population in each state as of 2024, the most recent available as of June 2026.

^c We obtained disability data from www.disabilitystatistics.org. The data in the table represents the blind/visually impaired population in each state as of 2024, the most recent available as of June 2026.

^d The data in this table reflects all 3 of California’s schools for the deaf and blind. Our scope excludes the California School for the Deaf – Fremont, which had 300 students enrolled for the 2023-2024 school year. See the methodology in Appendix K, pages 105 to 115, for additional information about the exclusion of the Fremont campus.

ASDB uses a placement method for student enrollment, similar to 6 of 9 schools we reviewed.

With regard to enrollment, ASDB and 6 other schools we reviewed utilize a placement enrollment method, which means that students must be referred to the school from their home district. Placement occurs during the development of a student’s IEP. The assessment team must consider the requirement in IDEA to place the student in the least restrictive environment, which is often the determining factor for the educational model in which they are ultimately placed. Conversely, unlike ASDB, 3 of the schools we reviewed use “parent choice” enrollment, which means that students can apply to attend the school without a referral from their home district. Table 12 provides additional details regarding Arizona compared to selected states’ enrollment for their schools for the deaf and blind.

Table 12: ASDB uses a placement model, similar to most other schools we reviewed (unaudited)^a

State	Enrollment Method	Campus Enrollment 2023-2024 ^b
Arizona State Schools for the Deaf and Blind	Placement	427
California School for the Deaf, Riverside	Placement	323
California School for the Blind	Placement	49
Colorado School for the Deaf and Blind	Parent Choice or Placement	160
Montana School for the Deaf and Blind	Placement	32
New Mexico School for the Deaf	Parent Choice	144
New Mexico School for the Blind and Visually Impaired	Placement	45
Texas School for the Deaf	Parent Choice or Placement	487
Texas School for the Blind and Visually Impaired	Placement	123
Utah School for the Deaf and the Blind	Placement	271 ^c

Source: Sikich staff analysis of information provided by the selected schools.

^a The enrollment figures were not independently verified by Sikich.

^b We obtained enrollment data from the National Center for Education Statistics. We did not independently verify the enrollment numbers.

^c In 2025, the Utah State Board of Education released an audit identifying errors in enrollment data from the Utah Schools for the Deaf and Blind. See <https://schools.utah.gov/internalaudit/internalaudit/auditreports/20250904USDBAuditReport2504.pdf>

ASDB offers an educational model and services that are similar to schools we reviewed, and each school we reviewed, including ASDB, is authorized to make its own adjustments to its state’s recommended curriculum

From fiscal years 2022 through 2026, ASDB offered a day school program, a residential program, and itinerant services, which was consistent with the schools in our sample.⁸⁷

Our review of education models used by the state schools in our sample uncovered 2 common models used in every state: the campus-based model and the itinerant/outreach model.

- **Campus-Based Model:** The campus-based model consists of 2 main types of programs: day school and residential school. Students participating in the day school program attend school during the day and return home later in the afternoon. In a residential school model, students participate in the day program, live on campus in dormitories, and return home when school is not in session. All of the states we reviewed included campus-based services, with both day school and residential school options.
- **Itinerant or Outreach Model:** Itinerant teachers travel to students’ local school district classrooms on a regular basis to provide special education services. Services provided are outlined in each individual student’s Individual Education Plan (IEP). The IEPs indicate the type of itinerant services required, such as American Sign Language (ASL) translation, assistive technology needs, and orientation and mobility. The IEPs also indicate the number of minutes of assistance required from the itinerant teacher.

Although all schools we reviewed include both residential and day school models, there are some differences in how each school manages those models. For example, Montana School for the Deaf and Blind allows local students to participate in the residential program. Other schools in our sample, such as California School for the Blind and Colorado School for the Deaf and Blind only allow students to enroll in the residential model if they live more than 60 minutes away or more than 30 miles away, respectively. Additionally, the day school models between these states are generally similar, but additional information on their unique qualities is discussed below in Table 13, page 53.

In addition, most states provided some type of outreach services, early intervention services, and early education programs. All but 2 schools we reviewed offered early intervention services from birth to 3 years old. These services include home visits to assess children, audiology services, and community support services. Finally, all but 2 schools we reviewed offered campus-based preschool services.

⁸⁷ See Chapter 9, pages 43 through 49, for information about changes to ASDB’s school model beginning in fiscal year 2027.

The itinerant/outreach model had the greatest differences across the selected states. For instance, ASDB's itinerant program is focused on providing direct service to sensory-impaired students in general education settings; whereas California's outreach program does not provide such services and instead operates an outreach program that provides family engagement, consultations, community education, assessments, and training. Similarly, Montana's School for the Deaf and Blind does not provide itinerant services, but rather allows students to attend the school part-time, with the other part of their day in a general education setting. Finally, the Texas School for the Deaf (TSD) outreach program has established a shared-service district that allows independent school districts to cluster their sensory-impaired students at a single site to receive TSD services. As of July 2025, there were 60 of these sites across Texas, operated by local school districts. As discussed in Chapter 9, pages 43 through 49, following ASDB's relocation of the Tucson Campus in May 2026, ASDB intends to shift all of its services for blind/visually impaired students without other sensory impairments to its newly established outreach program, where they will receive services under the itinerant model or through newly established cooperative sites.^{88,89} These cooperative sites will provide centralized educational services, and are similar to Texas in that the services will be provided at a single location, to which students will travel. A complete comparison of education models for the selected states is found in Table 13.

Table 13: Almost all states in our sample offer similar educational models and services

State School	Birth-to-3/ Early Intervention	Early Education (Preschool)	Day School Program	Residential Program	Statewide Outreach/ Itinerant Services
Arizona State Schools for the Deaf and the Blind (ASDB)	✓	✓	✓	✓	✓
California School for the Deaf, Riverside (CSD)	✓	✓	✓	✓	✓
California School for the Blind (CSB)	Offered through the State rather than the school	None	✓	✓	✓
Colorado School for the Deaf (CSDB)	✓	✓	✓	✓	✓
Montana School for the Deaf (MSDB)	None	✓	✓	✓	✓
New Mexico School for the Deaf (NMSD)	✓	✓	✓	✓	✓

⁸⁸ According to ASDB, cooperative sites will be centralized locations at which a group of students can receive ASDB outreach services together, while remaining enrolled as students in their home district. See Chapter 9, pages 43 through 49, for more information.

⁸⁹ As outlined in Chapter 9, pages 43 through 49, the Copper Creek campus will not serve blind or visually impaired students. The campus will only serve deaf/hard-of-hearing students.

State School	Birth-to-3/ Early Intervention	Early Education (Preschool)	Day School Program	Residential Program	Statewide Outreach/ Itinerant Services
New Mexico School for the Blind (NMSB)	✓	✓	✓	✓	✓
Texas School for the Deaf (TSD)	✓	✓	✓	✓	✓
Texas School for the Blind and Visually Impaired (TSDVI)	Offered through the State rather than the school	No preschool campus; offered as part of outreach services	✓	✓	✓
Utah Schools for the Deaf and the Blind (USDB)	✓	✓	✓	✓	✓

Source: Sikich staff analysis of interviews with school administrators and publicly available information.

ASDB provides a comparable level of services to selected states, and each state offers unique adjustments to its curriculum.

All of the schools in our 6 selected states offer additional services to students outside of classroom instruction. As shown in Table 14, ASDB provides a comparable level of services to the selected states. Detailed information on services offered by ASDB can be found in Appendix G, pages 90 through 93.

Table 14: Comparison of additional services provided by selected states

Service	Arizona	California	Colorado	Montana	New Mexico	Texas	Utah
American Sign Language	✓			✓	✓	✓	✓
Audiology	✓	✓	✓	✓	✓	✓	✓
Assistive Technology	✓	✓			✓	✓	✓
Speech / Speech- Language Pathology	✓	✓	✓	✓	✓	✓	✓
Physical Therapy	✓		✓	✓	✓	✓	✓
Occupational Therapy	✓	✓	✓	✓	✓	✓	✓
Behavioral Support / Assessments	✓			✓	✓	✓	✓
Counseling / Psychological Services	✓	✓	✓	✓	✓	✓	✓
Orientation and Mobility	✓	✓	✓	✓	✓	✓	✓

Service	Arizona	California	Colorado	Montana	New Mexico	Texas	Utah
Visual Impairment Services	✓	✓			✓	✓	✓
Health Services	✓	✓	✓		✓	✓	
Nutrition Services		✓					

Source: Sikich staff analysis of interviews with school administrators and publicly available information.

All of the schools in our comparative analysis base their curriculum on the standards set by their state's Department of Education. While the curriculum is focused on state standards, all schools we reviewed can adjust the curriculum to meet the needs of their students. Unique features of each state's curriculum can be found in Table 15. Detailed information about ASDB's curriculum can be found in Appendix H, pages 94 through 96.

Table 15: Unique features of selected states' curriculum

State	Unique Features in Each State's Curricula
Arizona	ASDB's curriculum is designed to meet the Arizona Educational Standards, which do not outline what specific curriculum each school should follow. Rather, the ADE standards show a list of things that a student should be able to accomplish at each grade level and in each subject. For example, the ADE standards for grades 11 and 12 in English Language Arts state students should be able to analyze 2 or more texts from the same time period on similar themes or topics. This allows ASDB to offer curriculum flexibility to each student based on their Individual Education Plan (IEP). ASDB also has a Career Technical Education (CTE) program that provides students with an opportunity to participate in work programs on and off campus. Some of the CTE classes offered by ASDB include Driver's Education, Senior Seminar, Career Exploration, Consumer Education and Work Experience.
California	CSD's curriculum follows both the California Common Core State Standards and ASL standards. Student performance is analyzed using data to inform instruction. CSD also offers enrichment classes to students that include subjects like Art, Science, Technology, Engineering and Mathematics (STEM), Media Production, Deaf Studies, Outdoor Education, Home Economics, Financial Literacy, Work Experience, Video Production, and Visual Arts. CSB offers the opportunity to learn skills through the core curriculum and the expanded core curriculum. CSB offers a Middle School Prep program for which students will not receive credit on their transcript, but they will take an intensive year of disability-specific skills courses, such as braille reading and writing, abacus instruction, adaptive computer technology, orientation and mobility, personal organization and social skills. Finally, high school students at CSB who are operating at grade-level may attend schools in the Freemont Unified School District for part of the day before spending the remainder of the day on the CSB campus working on disability-specific skills.
Colorado	CSDB's curriculum aligns with the Colorado core academic standards. CSDB also partners with the Colorado Department of Education to develop its reading and writing curriculum. In addition to the core academic standards, CSDB also offers an Expanded Core curriculum that includes instruction in areas such as braille, orientation and mobility, assistive technology, independent living, career education, self-advocacy, and social-emotional development.
Montana	MSDB participates in a consortium, which is a group of several schools that share curriculum information, to help develop their math curriculum.

State	Unique Features in Each State's Curricula
New Mexico	NMSD's academic program conforms to the New Mexico State and Common Core Standards. Student instruction is data-driven and is designed to evaluate individual progress and identify each student's strengths and weaknesses. Coursework is then designed to meet each student's potential.
Texas	TSD and TSBVI both follow the state standards known as the Texas Essential Skills and Knowledge. State standards are adapted as needed. Specifically, TSD adapts the curriculum for ASL needs and TSBVI adapts the curriculum for braille needs. Additionally, TSD uses the Texas Curriculum Management Program Cooperative to help develop its curriculum, which is a shared service agreement between the 20 educational regions in the state that provides curriculum components and sample unit assessments aligned with Texas Essential Knowledge and Skills which are the standards set by the Texas Education Agency.
Utah	USDB's curriculum follows the general curriculum guidelines provided by the state. However, the curriculum is adjusted according to each student's IEP. USDB also focuses on ensuring that students learn skills to succeed at home and in the community.

Source: Sikich staff analysis of interviews with school administrators and publicly available information.

In addition to reviewing the curriculum at each state school, we also inquired about instructional methods such as physical classroom design and student-teacher ratios during interviews. Regarding physical classroom design, ASDB and 4 of the selected states, Montana, Colorado, Texas and California, utilize a classroom design as part of their instructional methods. This included classroom arrangements in a U- or L-shape, the use of smart TVs and specialized monitors, and the physical location of the teacher. Regarding student-teacher ratios, many states have legislatively mandated class sizes. All of the selected states we reviewed have state-wide student-teacher ratio requirements, except for Arizona, Utah and Colorado. However, none of these requirements are specific to deaf, blind, and/or deafblind populations. Additional information related to ASDB's student-teacher ratios can be found in Chapter 7, pages 36 to 37.

Summary of Recommendations

Sikich makes a total of 49 recommendations, including to the Legislature, ASDB Board, and ASDB management.

Sikich makes 2 recommendations to the Legislature

Chapter 3: Background Checks

1. Consider revising statute to require all ASDB employees to obtain and maintain a Level I fingerprint clearance card to help ensure ASDB receives timely notification of any subsequent charges or convictions.

Chapter 6: Evaluations

2. Consider a statutory change that would require ASDB to align all educational staff evaluation policies to relevant requirements in Arizona Statute Title 15 – Education.

Sikich makes 5 recommendations to the ASDB Board

Chapter 8: Internal Controls

1. Require the Superintendent to develop and submit to the Board a detailed corrective action plan to address the internal control deficiencies within their areas of responsibility, including identifying policy gaps and developing monitoring activities. The corrective action plan should outline the specific action steps to be completed, including associated completion deadlines for each step, and assign responsibility for implementing and overseeing action step completion.
2. Require the Superintendent to provide updates at regularly occurring intervals on the progress toward completing the corrective action plan at Board meetings. These updates should include providing the Board with evidence of progress and completion such as copies of draft and final procedures, and the results of monitoring activities.
3. Conduct and document a detailed evaluation of the Superintendent's performance specific to the areas identified as deficient in this audit report.
4. Require the Superintendent to identify needed policies to further strengthen ASDB's internal control system, inform the Board of the need to develop policies in these areas, and draft policies for approval by the Board and inclusion into ASDB's policy manual.
5. Develop and approve a records management program that includes an organizational structure, a performance management plan, and a list of all types of records created and maintained by ASDB, including the nature of the record (i.e. hard copy or electronic), storage requirements, retention schedules, and appropriate disposition for each type of record.

Sikich makes 42 recommendations to ASDB

Chapter 1. Graduation Requirements

Perform a comprehensive review of student data and documentation to:

1. Determine whether all students who were recorded as graduating met requirements.
2. Identify and correct errors in transcripts or other student records, including maintaining records of the corrections.
3. Identify and correct inconsistencies in student records.

Develop and implement comprehensive procedures and guidance related to:

4. Producing, maintaining, and validating transcript information and documentation.
5. Validating satisfaction of graduation requirements to determine whether a student is on track to or has met the requirements prior to graduation.
6. Assigning clear roles and responsibilities regarding graduate data collection and reporting.
7. Reporting and reconciling annual graduate and student data, including timeframes for doing so.
8. Maintaining and validating student data in the Student Information System.
9. Develop policies, procedures, or guidance for determining, approving, and documenting State Board-required course substitutions.
10. Develop a course catalog that identifies all courses offered to high school students at ASDB, including outlining which State Board graduation requirements each course fulfills and identifying any approved course substitutions.

Chapter 2: Complaints

11. Develop and implement policies, procedures, or guidance associated with prioritizing complaints, based on clearly identified criteria, and including guidance for documenting prioritization in the complaint portal.
12. Ensure ASDB staff are correctly prioritizing complaints.
13. Resolve complaints within timeframes established by policy.
14. Develop policies, procedures, or guidance specific to the complaint extension process, to include responsible parties and documentation requirements within the complaint portal.
15. Establish monitoring and enforcement processes to evaluate whether complaints are processed in adherence to ASDB policies and ensure complaint data is accurate and the files contain proper documentation.
16. Develop policies, procedures, or guidance that will correct the inaccurate date information the complaint system generates related to the age of complaints.
17. Develop training and guidance for personnel tasked with managing complaints related to properly capturing information in the complaint system, including related to the need to enter complaint response activity in a timely manner to ensure the accuracy of system data.
18. Develop a process for ensuring that the data system contains correct information resulting from submission errors in fields that cannot be modified, such as the selected complaint type.
19. Work with the complaint system vendor to determine the feasibility of creating additional data fields where relevant ASDB program information can be captured, such as whether an investigation occurred, the status of the investigation, and the outcome/resolution of the complaint. For those fields that can be created, implement them into the complaint system and include in any relevant policies, procedures, or guidance.

Chapter 3: Background Checks

20. Implement a formal tracking system for the background check and fingerprinting process that documents fingerprinting applications, completion, card application submissions, and fingerprint check results.
21. Develop and implement internal policies, procedures, or guidance associated with the background check and fingerprinting process, to include retention timeframes.
22. Ensure that all employees have completed a fingerprint-based criminal history records check or obtained a fingerprint clearance card.

Chapter 4: Staff Qualifications

23. Review records for all staff to identify missing documentation and obtain these documents to be able to demonstrate that all staff meet established qualifications.
24. Develop and implement comprehensive procedures for verifying and maintaining staff qualifications. This should include the development of standardized hiring checklists, centralization of credential records, and training for Human Resource personnel to ensure consistent application of documentation standards.
25. Develop and implement a monitoring and enforcement process that includes regular reviews of employee certifications and consequences for noncompliance.
26. Conduct an audit of existing position descriptions to standardize requirements for existing positions and staff.
27. Develop and implement a review and approval process to ensure all new position descriptions meet documentation standards before use in posting for vacant positions.
28. Develop and implement a standardized position description template that includes mandatory fields for licensing and certification, education, experience, and background checks.

Chapter 5: Absences and Vacancies

Develop and implement comprehensive written policies, procedures, or guidance outlining its process for teacher absences. The policies, procedures, or guidance should include, but not be limited to, detailed information on:

29. Requirements and associated timeframes for teachers and support staff to request and approve all types of leave using the absence data system, including outlining applicable documentation, submittal requirements, and procedures for approval or denial of requests.
30. How to determine when a substitute is required and if and when it is acceptable for an aide to provide classroom coverage when a teacher is absent. This should include defining the staff responsibilities related to making these determinations and when the staff should seek advice from ASDB leadership.
31. If and when reassigning students to other classrooms is allowed rather than providing a substitute, either for full- or partial-day teacher absences, including requirements and guidance for minimizing the negative impacts of doing so.

32. Requirements for documenting the impact of absences on students, including specifically documenting plans for which classrooms students will be reassigned to in the event that a teacher absence is not covered by a substitute.
33. Using a data system to track absences, to include associated policies or procedures that define what information is required to be entered into the data system and the definition of fields and data options within the data system. Furthermore, the policies, procedures, or guidance should include requirements for obtaining and maintaining underlying documentation, such as the leave request and approval, and for regularly auditing the data to address any inaccuracies or errors.
34. Requirements and processes associated with class coverage for staff vacancies.

Chapter 6: Evaluations

35. Conduct all required staff evaluations annually or biannually, as required by policy.
36. Develop and implement a monitoring and enforcement process that includes regular audits of employee evaluation records and consequences for noncompliance.
37. Revise internal staff evaluation policies to incorporate relevant provisions of Arizona Revised Statutes related to staff evaluations for public schools.

Chapter 7: Student-Teacher Ratios

38. Develop and implement a standard, annual review process for considering student-teacher ratios that identifies applicable roles, responsibilities, and documentation requirements, as well as for regularly updating the relevant policy.
39. Develop and implement written policies, procedures, or guidance for determining if and when exceeding the policy goals is appropriate, including documenting the rationale and required approvals.

Chapter 9: Tucson Campus Relocation

40. Identify and correct any information included in public communications related to the Tucson campus relocation that contains inaccurate, inconsistent, or outdated information to minimize misunderstandings.
41. Develop a process to ensure that public input on proposed organizational decisions that affect ASDB students is obtained and considered before seeking Board approval or implementing the decisions.
42. Prepare a new ASDB capital plan and a new Master Facilities Plan which account for the estimated avoidance of \$45 million in capital improvements, include discussion of potential options for future capital plans for the Tucson campus following relocation, and reflect ASDB's new organizational structure and financial situation as of fiscal year 2027.

Appendix A: Teacher salaries

ASDB establishes base salaries for teachers through an annual salary schedule that considers education and experience

ASDB establishes annual (10-month) base salaries for teachers using ASDB salary policies and salary ranges established in ASDB Teaching Staff Guidelines & Salary Placement schedules (salary schedules), which consider a teacher's education level and years of experience. Specifically, for fiscal years 2022 through 2024, ASDB established teacher salaries based on 7 different education levels and up to 20 years of experience. See Figure 7 for the fiscal year 2024 salary schedule.

Figure 7: Fiscal year 2024 teacher salary schedule ranged from \$42,545 to \$84,720⁹⁰

Arizona State Schools for the Deaf and the Blind Teaching Staff Guidelines Salary Placement Effective July 23, 2023							
Base salary with the following education							
Years	BA	BA30	MA	MA30	MA45	MA60	DOC
0	\$42,545	\$44,673	\$46,906	\$49,251	\$51,714	\$54,299	\$57,014
1	\$43,608	\$45,790	\$48,078	\$50,483	\$52,991	\$55,657	\$58,155
2	\$44,672	\$46,906	\$49,250	\$51,715	\$54,269	\$57,014	\$59,318
3	\$45,735	\$48,023	\$50,423	\$52,947	\$55,546	\$58,372	\$60,504
4	\$46,798	\$49,138	\$51,594	\$54,179	\$56,823	\$59,729	\$61,714
5	\$47,861	\$50,255	\$52,767	\$55,413	\$58,100	\$61,086	\$62,948
6	\$48,925	\$51,371	\$53,939	\$56,645	\$59,377	\$62,444	\$64,207
7	\$49,988	\$52,488	\$55,111	\$57,877	\$60,654	\$63,801	\$65,492
8	\$51,051	\$53,604	\$56,284	\$59,109	\$61,931	\$65,159	\$66,801
9	\$52,115	\$54,721	\$57,455	\$60,341	\$63,207	\$66,516	\$68,137
10	\$53,178	\$55,837	\$58,628	\$61,573	\$64,484	\$67,873	\$69,500
11	\$54,241	\$56,954	\$59,800	\$62,805	\$65,761	\$69,231	\$70,890
12	\$55,305	\$58,070	\$60,972	\$64,037	\$67,038	\$70,588	\$72,308
13	\$56,367	\$59,186	\$62,145	\$65,269	\$68,316	\$71,946	\$73,754
14	\$57,431	\$60,302	\$63,317	\$66,501	\$69,593	\$73,303	\$75,229
15	\$58,495	\$61,419	\$64,489	\$67,734	\$70,870	\$74,660	\$76,734
16	\$59,557	\$62,535	\$65,661	\$68,966	\$72,147	\$76,018	\$78,268
17	\$60,621	\$63,652	\$66,833	\$70,198	\$73,424	\$77,375	\$79,834
18	\$61,685	\$64,768	\$68,005	\$71,430	\$74,701	\$78,733	\$81,430
19	\$62,747	\$65,885	\$69,178	\$72,662	\$75,978	\$80,090	\$83,059
20	\$63,811	\$67,001	\$70,349	\$73,894	\$77,255	\$81,447	\$84,720

Certified staff may be granted up to 20 years of certified classroom experience. Annual salaries are based on a full-time schedule of 186 days. Salaries are prorated based on hire date and less than full-time schedules.

Source: Copy of ASDB's fiscal year 2024 salary schedule.

The salary schedules reflect the starting salary for an individual given the combined years of experience and education level. Therefore, individuals with experience levels exceeding the table may receive a higher salary due to standard annual increases. Based on our analysis of actual teacher salaries, from fiscal years 2022 through 2024, ASDB teachers earned an average

⁹⁰ The "Years" column represents the total years of certified classroom experience that certified staff may claim, at any school. The definitions of the education levels are as follows: BA – Bachelor's degree; BA30 – Bachelor's degree plus 30 credit hours; MA – Master's degree; MA30 - Master's degree plus 30 credit hours; MA45 - Master's degree plus 45 credit hours; MA60 - Master's degree plus 60 credit hours; DOC – Doctorate degree.

base salary of between \$58,222 and \$64,478, with an average of approximately \$62,000 during the 3-year audit period, as illustrated in Table 16.

Table 16: Fiscal years 2022 through 2024 ASDB average base teacher salaries

Fiscal Year	No. of Teachers	Average Base Salary	Minimum Salary	Maximum Salary
2022	185	\$58,222	\$38,677	\$89,399
2023 ^a	190	\$64,478	\$42,545	\$98,339
2024	181	\$63,723	\$42,545	\$94,033

Source: Sikich staff analysis of ASDB HRIS data.

^a ASDB provided an overall increase to the base salary schedule in fiscal year 2023, as shown by the minimum salary. The average base salary decreased in 2024 as a result of changes to the highest paid salary.

In addition to the base salaries, ASDB can provide salary supplements to qualified teachers, if sufficient funds are available. These include:

- **Proposition 301 Stipends:** Lump sums stipends that can be offered to teachers at the end of the year if they meet Proposition 301 requirements, and if state funding is available.⁹¹
- **Supervising Teacher Stipends:** \$4,967 salary stipends that can be offered to those teachers who provide instructional leadership to a team of teachers and staff responsible for the education of students who are deaf, heard of hearing, blind or visually impaired.
- **Teacher Leader Program Stipends:** \$1,500 per semester salary stipends that can be offered to participants in eligible site-based ASDB teacher leader programs.⁹²

ASDB's average base teacher salaries in fiscal years 2022 through 2024 were higher than or comparable to average teacher salaries in 33 states, and lower than average teacher salaries in 16 states

In fiscal years 2022 through 2024, ASDB's average base teacher salaries were higher than or comparable to average teacher salaries reported nationwide in the National Education Association's *Ranking of the States and Estimates of School Statistics and Teacher Salary Benchmark Reports* when adjusted for U.S Bureau of Economic Analysis Regional Price Parities.^{93,94} Specifically, in fiscal years 2022 through 2024, ASDB's average base salary was

⁹¹ ASDB Proposition 301 requires staff to meet a list of relevant qualifications to be eligible for these payouts including items such as working a minimum of 30 hours per week and devoting a certain percentage of time to planned instruction. Proposition 301 stipends are dependent on legislative appropriation.

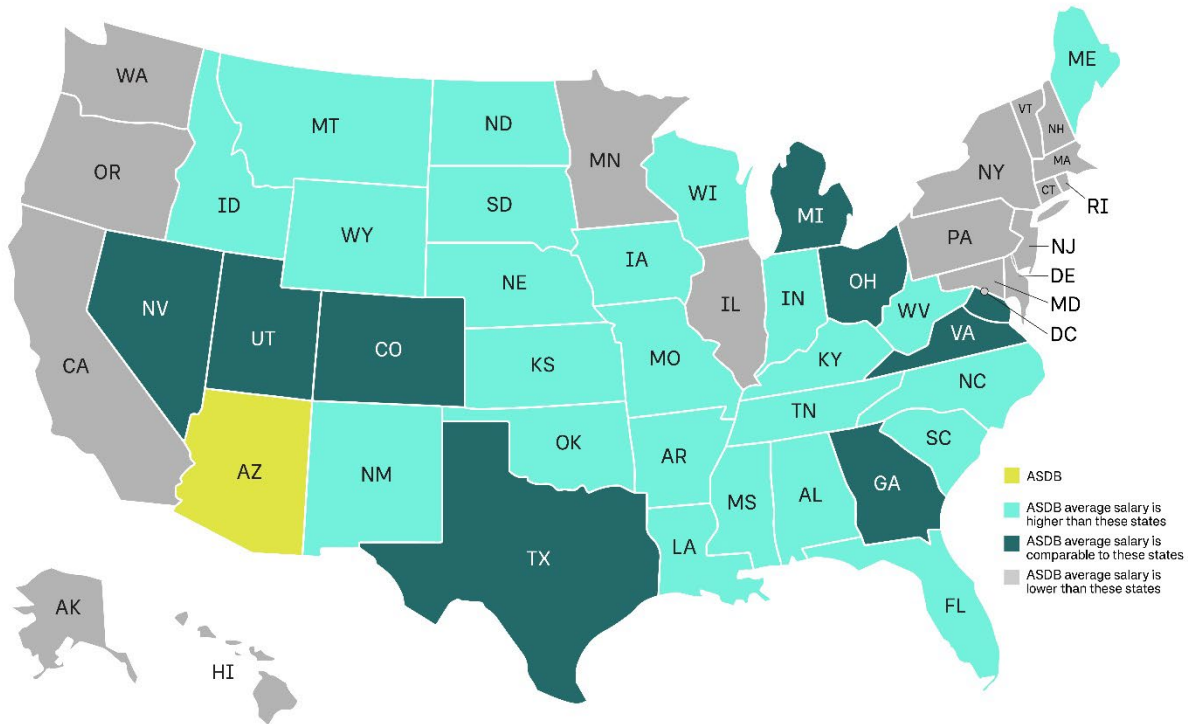
⁹² The Teacher Leader program was discontinued after fiscal year 2025, but offered a stipend for participants that met duty requirements, such as weekly meetings with staff, participation on a school committee, and providing parent workshops.

⁹³ The National Education Association's data included average salaries for all teachers as reported by a given state and did not provide separate data for teachers with specialized certifications or for teachers who specifically teach deaf, blind, and/or deafblind students. We considered teacher base salaries within 5 percent of the ASDB base teacher salaries as "Comparable."

⁹⁴ To produce a single base salary to use for the purpose of this analysis, we calculated the average of the average ASDB base salaries identified for fiscal years 2022, 2023, and 2024 and the average of the teacher salaries National Education Association reported for each state and the District of Columbia, adjusted for the U.S Bureau of Economic Analysis Regional Price Parities, for fiscal years 2022, 2023, and 2024.

comparable to or higher than the average teacher salary in 33 states. See Figure 8, for the results of our comparison of ASDB's average teacher salaries to the averages in 49 other states and the District of Columbia in fiscal years 2022 through 2024.

Figure 8: Nationwide comparison of fiscal years 2022 through 2024 average teacher salaries adjusted for regional price parities



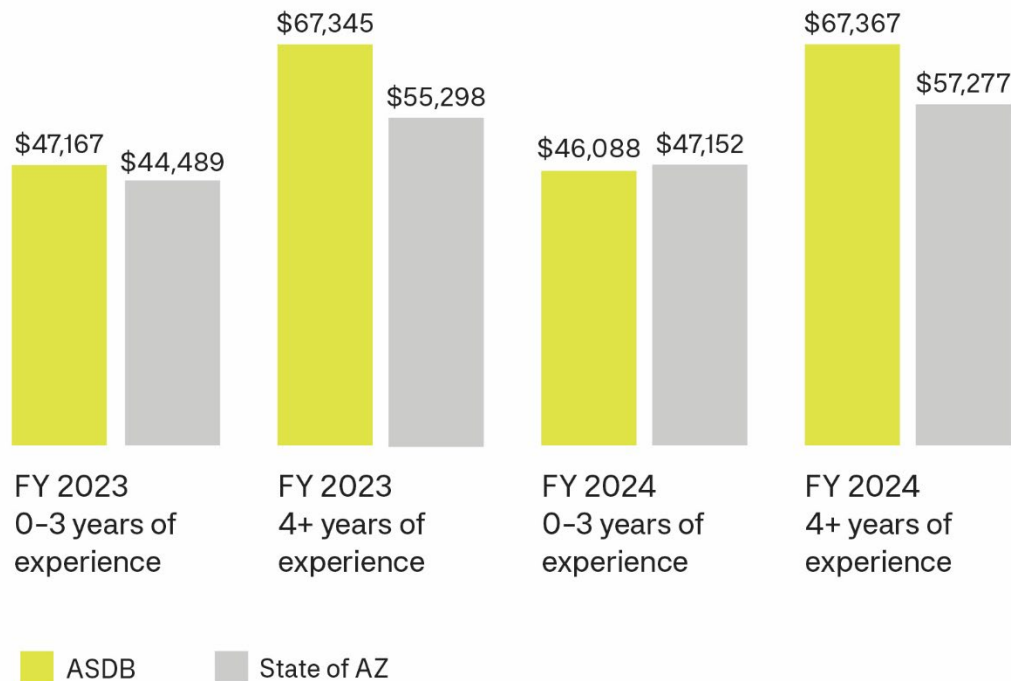
Source: Sikich staff analysis of National Education Association and ASDB salary data.

ASDB's base teacher salaries were higher than statewide average base salaries for teachers with 4 or more years of experience but lower for teachers with 3 or less years of experience

To compare ASDB's average teacher salaries to public school teacher salaries in the State of Arizona, we used the Arizona Auditor General's School District Spending - Fiscal Year 2024 Analysis and Data file, which included fiscal years 2023 and 2024 data for 207 school districts.⁹⁵ In fiscal years 2023 and 2024 the average base salary for ASDB teachers was comparable to the average base salary for teachers in Arizona public school districts with 3 or less years of experience, but was higher than the average base salaries reported for teachers in Arizona public school districts with 4 or more years of experience, as shown in Figure 9, page 63.

⁹⁵ Because the districts were not required to report the average base salary of teachers based on years of experience as part of their *Annual Financial Reports* until fiscal year 2023, this data was not available for fiscal year 2022. Additionally, because some school districts in Arizona did not report average base salary, the total number of districts considered in each analysis was less than 207. We considered teacher base salaries within 5% of the ASDB base teacher salaries as "comparable."

Figure 9: Fiscal years 2023 and 2024 ASDB average base teacher salaries compared to Arizona’s average base teacher salaries, by years of experience⁹⁶



Source: Sikich staff analysis of HRIS salary data for fiscal years 2023 and 2024 and data from the Arizona Auditor General’s Arizona School District Spending—Fiscal Year 2024—Analysis and Data.

ASDB’s base teacher salaries in fiscal years 2023 and 2024 for the Phoenix Day School for the Deaf were comparable to or lower than peer districts for teachers with 3 or less years of experience, but higher for teachers with 4 or more years of experience

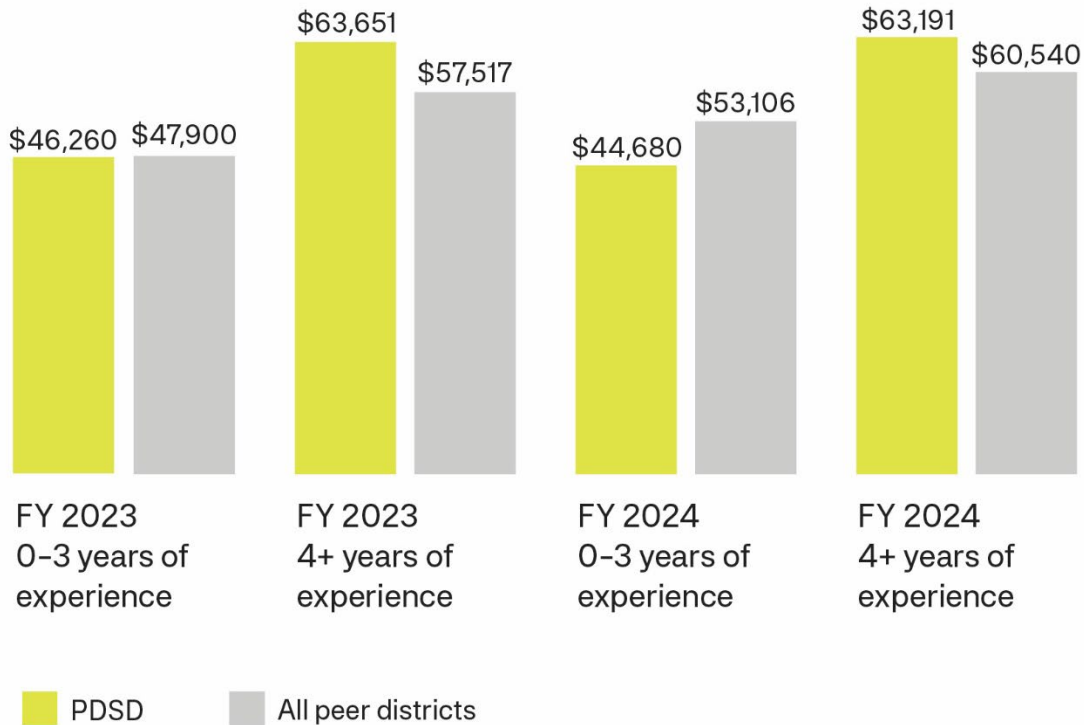
To further compare ASDB salaries to other educational entities, we identified 12 peer districts for the Phoenix campus. To identify the peer districts, we identified all unified school districts in Maricopa County described in the Auditor General’s School District Spending data file as having a “city” or “suburb” location as peer districts. The peer districts we included in our analysis were:

Cave Creek Unified School District	Higley Unified School District
Chandler Unified School District	Mesa Unified School District
Deer Valley Unified School District	Paradise Valley Unified School District
Dysart Unified School District	Peoria Unified School District
Fountain Hills Unified School District	Queen Creek Unified School District
Gilbert Unified School District	Scottsdale Unified School District

⁹⁶ We removed the Fountain Hills Unified School District from this calculation, as there appeared to be an error in the salary reported. Specifically, the average base salary for teachers in their first 3 years the district reported in fiscal year 2023 was \$95,039. In fiscal year 2024, the average base salary the district reported for teachers in their first 3 years and for teachers in their 4th year or later were both listed as \$52,700.

As shown in Figure 10, ASDB's base salaries for teachers with 3 or less years of experience at the Phoenix campus were comparable to peer districts in fiscal year 2023, and lower than peer districts in fiscal year 2024.⁹⁷ For teachers with 4 or more years of experience, ASDB's average base salaries were higher than peer districts in both fiscal years.

Figure 10: Fiscal years 2023 and 2024 ASDB Phoenix Day School for the Deaf average base teacher salaries compared to peer district average base teacher salaries, by years of experience



Source: Sikich staff analysis of HRIS salary data for fiscal years 2023 and 2024 and data from the Arizona Auditor General's Arizona School District Spending—Fiscal Year 2024—Analysis and Data.

ASDB's base teacher salaries in fiscal years 2023 and 2024 for the Tucson Campus were comparable to peer districts for teachers with 3 or less years of experience, but higher for teachers with 4 or more years of experience

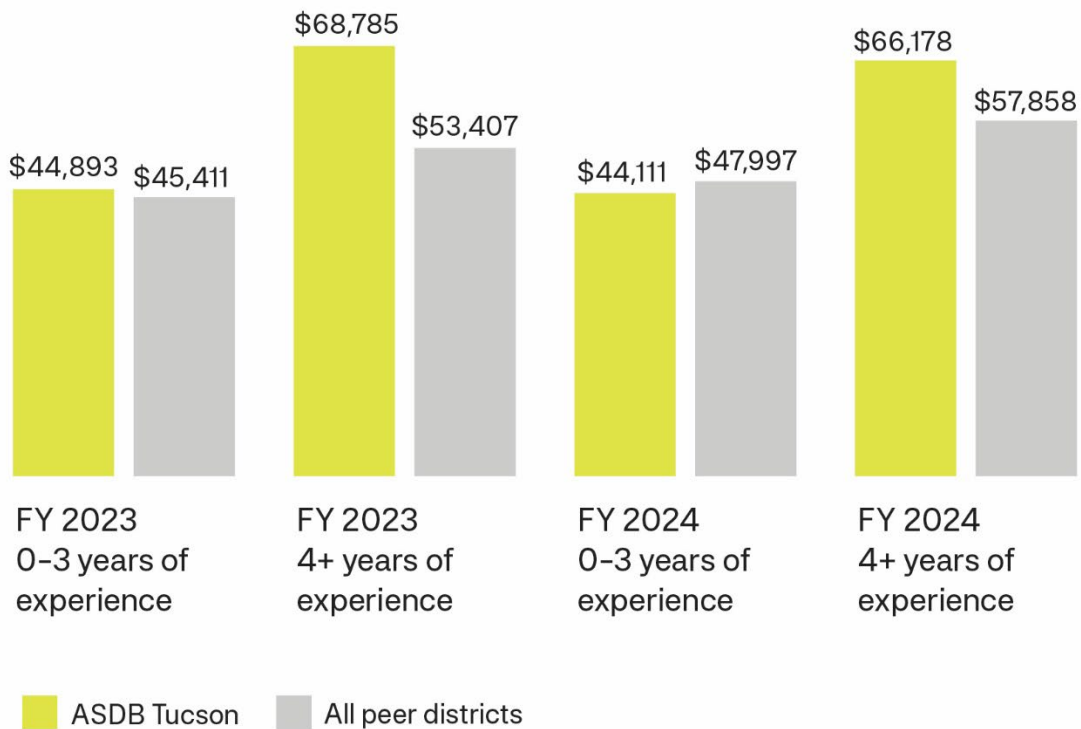
We also identified 8 peer districts for the Tucson campus. To identify the peer districts, we identified all unified school districts in Pima County described in the Auditor General's School District Spending data file as having a "city" or "suburb" location as peer districts. The peer districts we included in our analysis were:

Amphitheater Unified School District	Sunnyside Unified School District
Catalina Foothills Unified School District	Tanque Verde Unified School District
Flowing Wells Unified School District	Tucson Unified School District
Marana Unified School District	Vail Unified School District

⁹⁷ We omitted the reported average base salary for Fountain Hills Unified School District's employees with 3 or less years of experience in fiscal year 2023 due to data reliability concerns, as noted previously.

As shown in Figure 11, ASDB's base salaries for teachers with 3 or less years of experience at the Tucson campus were comparable to peer districts in fiscal years 2023 and 2024.⁹⁸ For teachers with 4 or more years of experience, ASDB's average base salaries were higher than peer districts in both fiscal years.

Figure 11: Fiscal years 2023 and 2024 ASDB Tucson campus average base teacher salaries compared to peer district average base teacher salaries, by years of experience



Source: Sikich staff analysis of HRIS salary data for fiscal years 2023 and 2024 and data from the Arizona Auditor General's Arizona School District Spending—Fiscal Year 2024—Analysis and Data.

⁹⁸ We assessed a difference of 5% or less as comparable.

Appendix B: Arizona State Board of Education and ASDB graduation requirements

According to Arizona Administrative Code (A.A.C.) R7-2-302 the Arizona State Board of Education (State Board) requires that students in public schools and charter schools seeking an Arizona public high school diploma must earn a minimum of 22 credits to graduate consisting of:

- 4 credits in English or English as a Second Language
- 3 credits in social studies to minimally include:
 - 1 credit of American History, including Arizona history
 - 1 credit of World History/Geography
 - A half credit of American Government, including Civics and Arizona Government
 - A half credit in Economics
- 4 credits in Mathematics to minimally include courses aligned with the Arizona Mathematics Standards for Algebra 1, Geometry and Algebra II
- 3 credits of science
- 1 credit of Arts or Career Technical Education
- 7 credits of additional courses

The State Board's graduation requirements also state that, in addition to fulfilling the credit requirements, students must receive a passing score on a civics test identical to the civics portion of the naturalization test used by the United States Citizenship and Immigration Services.⁹⁹

ASDB has developed internal policies identifying graduation requirements for its students that mirror those in State Board requirements, with 1 exception: ASDB's policy further specifies that the "seven additional course credits" listed by the State Board should contain 1 credit of Physical Education and 6 elective credits.¹⁰⁰

⁹⁹ Prior to January 2026, the passing score for the AZ Civics Exam was a 60/100. On January 1, 2026, the passing score was increased to 70/100.

¹⁰⁰ ASDB policy *IFK: Graduation Requirements*, published March 2023.

Appendix C: ASDB exam requirements compared to other states and ASDB's standardized exam results

ASDB's campus-based programs and all of the schools we selected for comparison, as outlined in Chapter 10, pages 50 to 56, reported utilizing standardized testing and benchmark assessments to understand student outcomes. As described in Appendix K, pages 105 to 115, we selected a sample of 6 states for comparison to ASDB's educational model, services, and student outcomes. During our sample selection, we chose states that had both similarities and differences to ASDB. All 6 states selected in our sample use state-specific standardized tests and the Measures of Academic Progress (MAP) standardized test. The MAP test measures student growth for math, reading, language arts and science. Outside of these assessments, however, there were few similarities in tests and assessments used by the selected states. See Table 17 for a comparison of the assessments used in the selected states.

Table 17: Standardized tests and benchmark assessments reported by state schools for the deaf and blind selected in our sample compared to ASDB^a

	Arizona ^b	California	Colorado	Montana	New Mexico	Texas	Utah
Arizona's Academic Standards Assessment (AASA)	✓						
ACT	✓			✓			
ACT Aspire	✓						
Assistive Technology Assessment			✓				
Arizona English Language Learner Assessment (AZELLA)	✓						
Braille Checklist			✓				
Braille Readiness			✓				
Brigance			✓				
Child Outcome Summary	✓						
Developmental Reading Assessment			✓		✓		
Galileo	✓						
Independent Living Skills Assessment			✓				
Measures of Academic Progress (MAP)	✓	✓	✓	✓	✓	✓	✓
Multi-State Alternate Assessment (MSAA)	✓						

	Arizona ^b	California	Colorado	Montana	New Mexico	Texas	Utah
Smarter Balanced Summative Assessments		✓					
Teaching Strategies GOLD	✓		✓				
Visual Communication and Sign Language (VCSL) Checklist	✓		✓				
Woodcock Johnson IV (WCJIV) Interim Assessment			✓				

Source: Sikich staff analysis of required standardized exams.

^a This table is presented as a comparison between states instead of schools because all states that receive federal funding are required to administer standardized exams in schools.

^b Arizona reported exams only include those required by ASDB for campus-based students. Itinerant students are administered exams by their home school district, which may require a different set of exams.

We could not obtain specific test results for sensory-impaired students within any of the selected states to compare to ASDB's results, which are shown in Figures 12 through 17 below (pages 70 to 75). However, we analyzed the results from all tests taken to determine the average performance of various strata within the ASDB student population. Some tests, like the MAP and Galileo tests, provide results as a percentile ranking against national norms.¹⁰¹ Others, such as the AASA and MSAA, categorize student results into 4 categories representing levels of proficiency. For example, AASA scores are presented on a scale from Level 1, meaning minimally proficient, Level 4, meaning highly proficient.

Overall, ASDB students score relatively low in the exams reviewed below.¹⁰² To help address the low test scores, the Phoenix Campus began participating in Project Momentum in fiscal year 2025, which is a statewide effort led by the ADE to improve test scores in Math and English Language Arts. According to ASDB, the Copper Creek Campus, formerly known as the Tucson campus, will begin participating in Project Momentum in fiscal years 2026-2027.

Measures of Academic Progress (MAP)

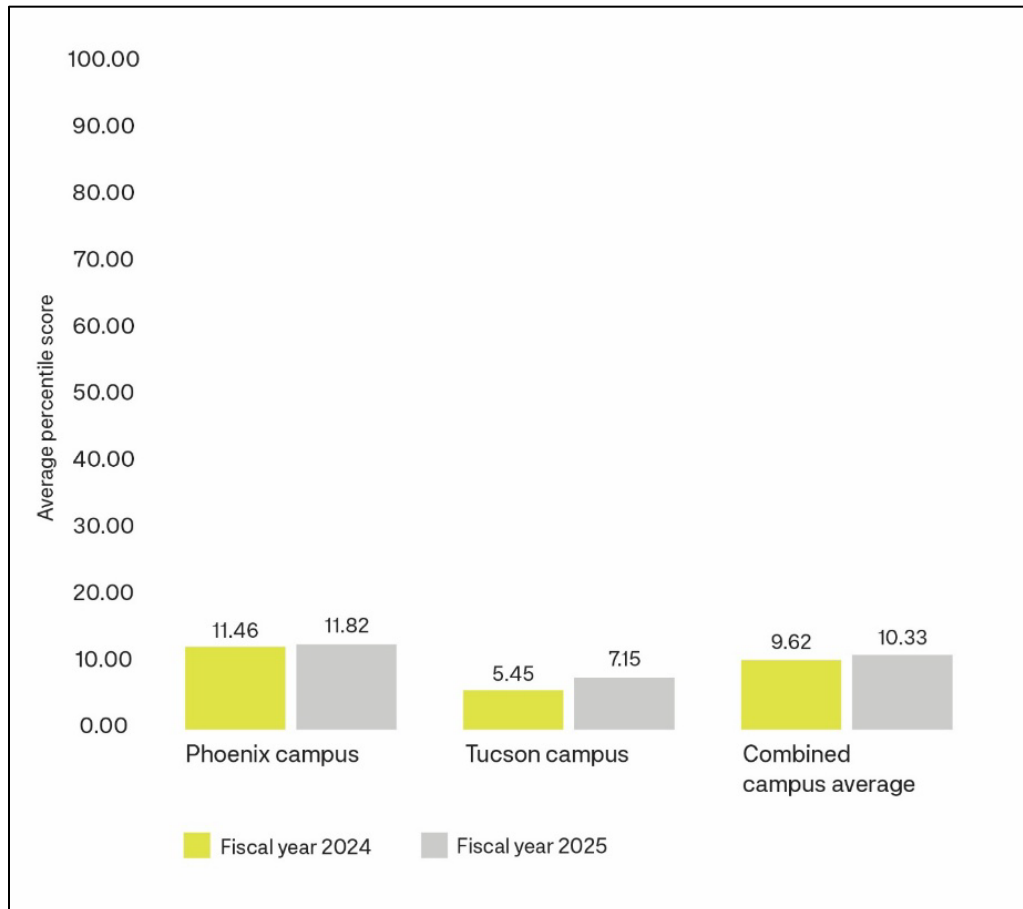
MAP is a computer-adaptive assessment that measures student achievement and growth in reading, mathematics, language usage, and science for grades K–12. It provides grade-independent scores compared to national norms. ASDB administers this assessment several times a year, to all deaf and hard-of-hearing students. ASDB students score very low on this test, which does not provide adjusted norms for sensory-impaired populations. In 2024, the average percentile rank of ASDB students was 9.62, and in 2025 the average percentile rank of

¹⁰¹ National norms reflect the total population of students who took the exam, not all of which have disabilities.

¹⁰² Depending on the type of exam, scores can represent ASDB student outcomes as compared to national norms or can represent ASDB student outcomes on a standardized proficiency scale that depicts subject-level mastery in subjects such as English Language Arts, Spanish Language Arts, mathematics, and science, regardless of other students' performance.

ASDB students was 10.33.¹⁰³ See Figure 12 for presentation of the average percentile rank by campus.

Figure 12: Percentile rank of ASDB student MAP Scores by strata, fiscal years 2024 and 2025



Source: Sikich staff analysis of ASDB's MAP standardized exam results for fiscal years 2024 and 2025.

Galileo

Galileo is a K–12 assessment system offering benchmarks, formative assessments, and interim tests in English Language Arts, Spanish Language Arts, mathematics, and science that are aligned to state standards. ASDB uses the Galileo assessment for blind/visually impaired students. In 2024, the average percentile rank of ASDB students was 46.16, and in 2025 the average percentile rank of ASDB students was 51.14.¹⁰⁴

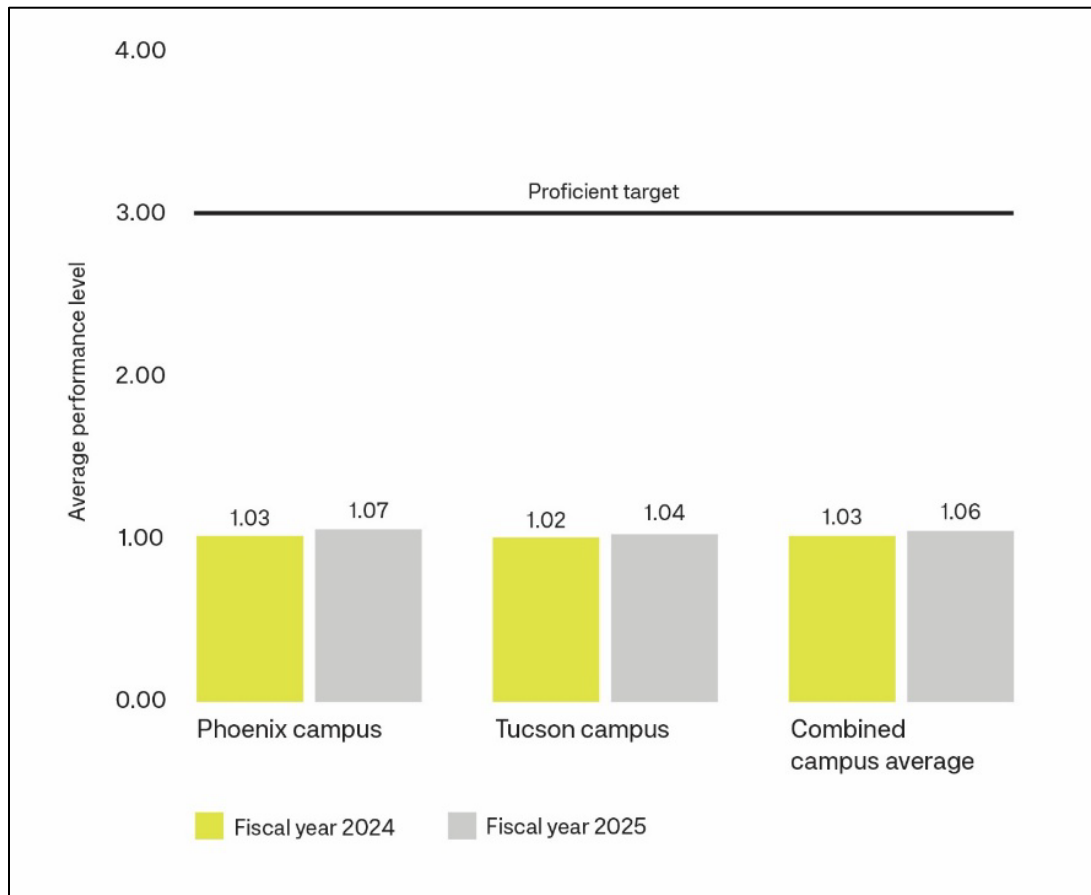
¹⁰³ The percentile rank shows how students performed in comparison to other students within a specific group, such as by grade or subject. For example, a student who scored in the 10th percentile scored as well, or better than, 10 percent of students in the same group. Conversely, this means that 90 percent of the students in the group received a better score.

¹⁰⁴ ASDB's average percentile ranks indicate that its students on average scored better than approximately 46 percent of students who took Galileo in 2024 and better than approximately 51 percent of students who took Galileo in 2025.

Arizona's Academic Standards Assessment (AASA)

AASA is Arizona's statewide achievement test for students in grades 3–8, assessing English Language Arts (reading and writing) and mathematics.¹⁰⁵ It is primarily computer-based, aligned to Arizona's academic standards, and designed to provide valid and reliable measures of student performance for accountability and instructional planning. The average level of proficiency of ASDB students who took the AASA in 2024 was 1.03 out of 4. The average level of proficiency of ASDB students who took the AASA in 2025 was 1.06. These averages reflect a proficiency level of "Minimally Proficient".¹⁰⁶ See Figure 13.

Figure 13: Average AASA proficiency level of ASDB students by strata, fiscal years 2024 and 2025



Source: Sikich staff analysis of ASDB's AASA standardized exam results for fiscal years 2024 and 2025.

Multi-State Alternate Assessment (MSAA)

MSAA is an alternate assessment for students with the most significant cognitive disabilities, measuring academic content aligned to State standards. The MSAA assesses English Language Arts and mathematics (grades 3–8 and 11) and science (grades 5, 8, and 11), with built-in supports to allow students to demonstrate what they know as independently as possible. The average level of proficiency of ASDB students who took the MSAA in 2024 was 1.80 out of

¹⁰⁵ Students with the most significant cognitive disabilities take the MSAA in lieu of the AASA.

¹⁰⁶ Minimally Proficient is a score of 1, Partially Proficient is a score of 2, Proficient is a score of 3, and Highly Proficient is a score of 4.

4. The average level of proficiency of ASDB students who took the MSAA in 2025 was 1.91. See Figure 14.

Figure 14: Average MSAA proficiency level of ASDB students by strata, fiscal years 2024 and 2025



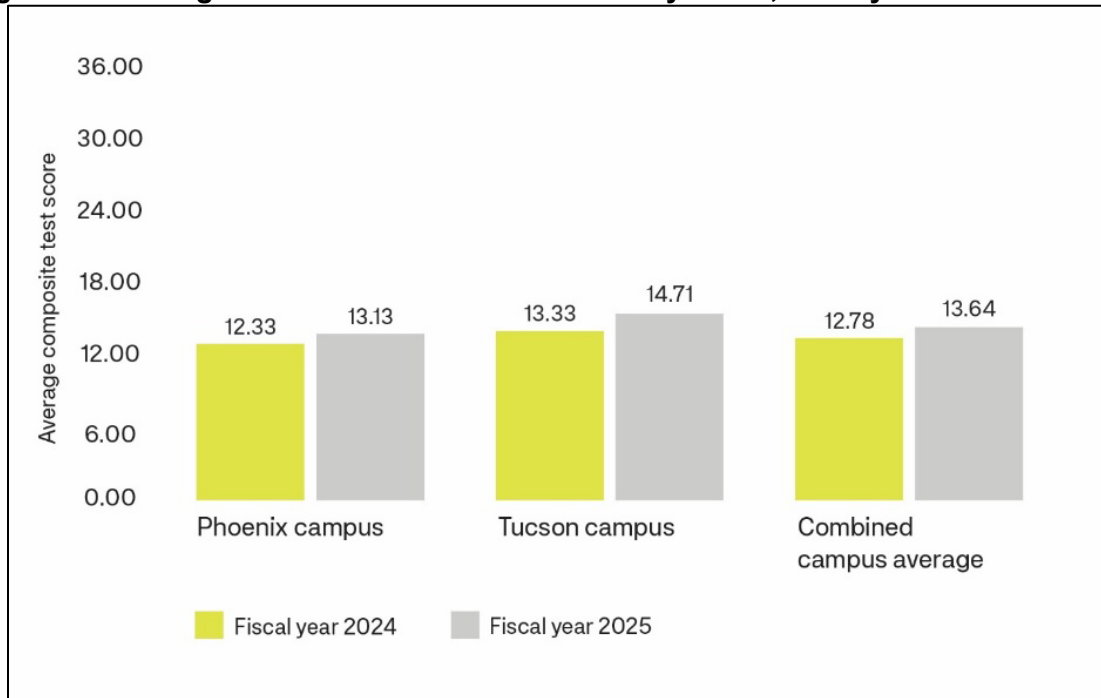
Source: Sikich staff analysis of ASDB's MSAA standardized exam results for fiscal years 2024 and 2025.

ACT

The ACT is a college readiness assessment taken by students in 10th, 11th, and/or 12th grade and consisting of multiple-choice tests in English, mathematics, reading, and science, with an optional writing section. It measures skills typically acquired in high school and is widely used for college admissions and scholarship eligibility. The ACT has a maximum score of 36. In 2024, ASDB students scored an average of 12.78 on the ACT. In 2025, the average score increased to 13.64.¹⁰⁷ See Figure 15, page 73.

¹⁰⁷ ACT test scores are graded on a range of 1 through 36. A student's score is the average of his or her scores on all 4 subjects covered in the ACT, rounded to the nearest whole number. In 2024 and 2025, the average ACT scores across the United States were 19.4 for both years.

Figure 15: Average ACT score of ASDB students by strata, fiscal years 2024 and 2025



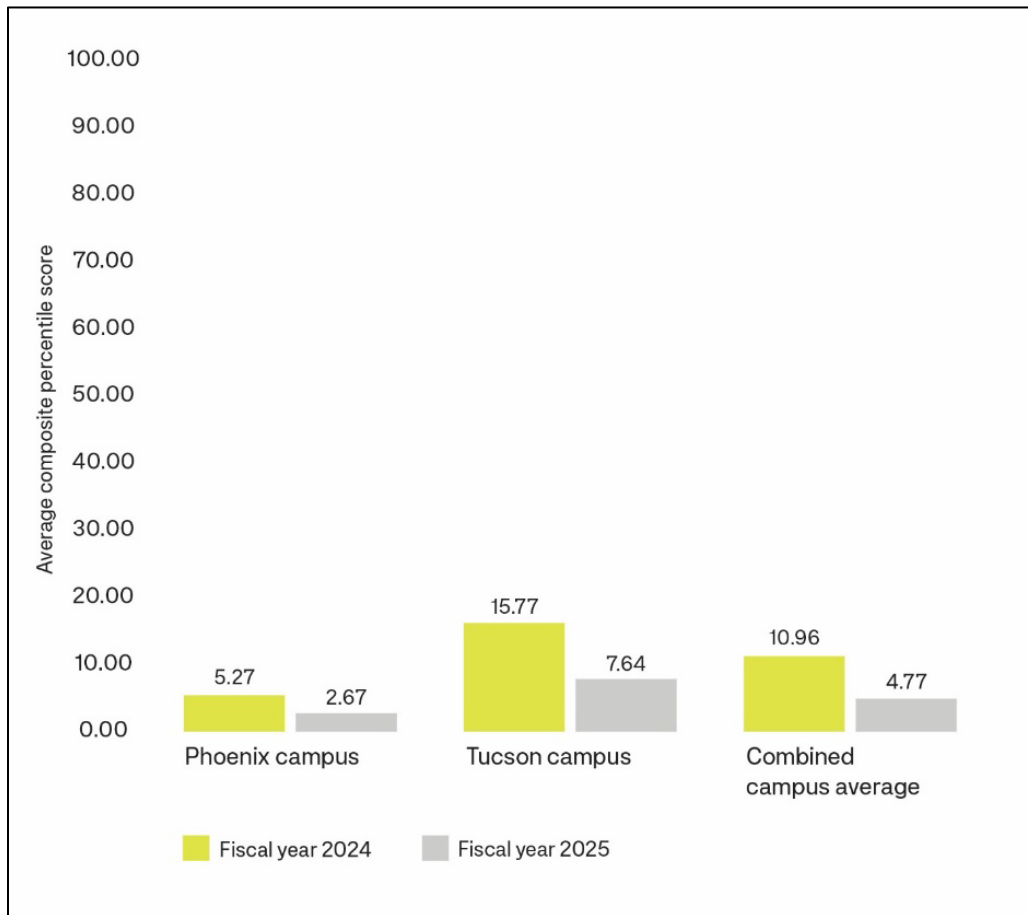
Source: Sikich staff analysis of ASDB's ACT standardized exam results for fiscal year 2024 and 2025.

ACT Aspire

ACT Aspire is Arizona's statewide high school achievement test for grade 9 students, assessing English, mathematics, reading, science, and writing. It provides early indicators of college and career readiness and is administered online or via paper. Since the results are provided in the form of a range since they are a prediction and we used the student's percentile rank for our analysis. In 2024, the average percentile rank of ASDB students was 10.96 on the ACT Aspire. In 2025, the average percentile rank dropped to 4.77.¹⁰⁸ See Figure 16, page 74.

¹⁰⁸ Due to the small population of students who took the ACT Aspire test (24 students in 2024 and 26 students in 2025), 1 student with an outlier score, either high or low, can skew the average percentile rank from year to year.

Figure 16: Average ACT Aspire score of ASDB students by strata, fiscal years 2024 and 2025

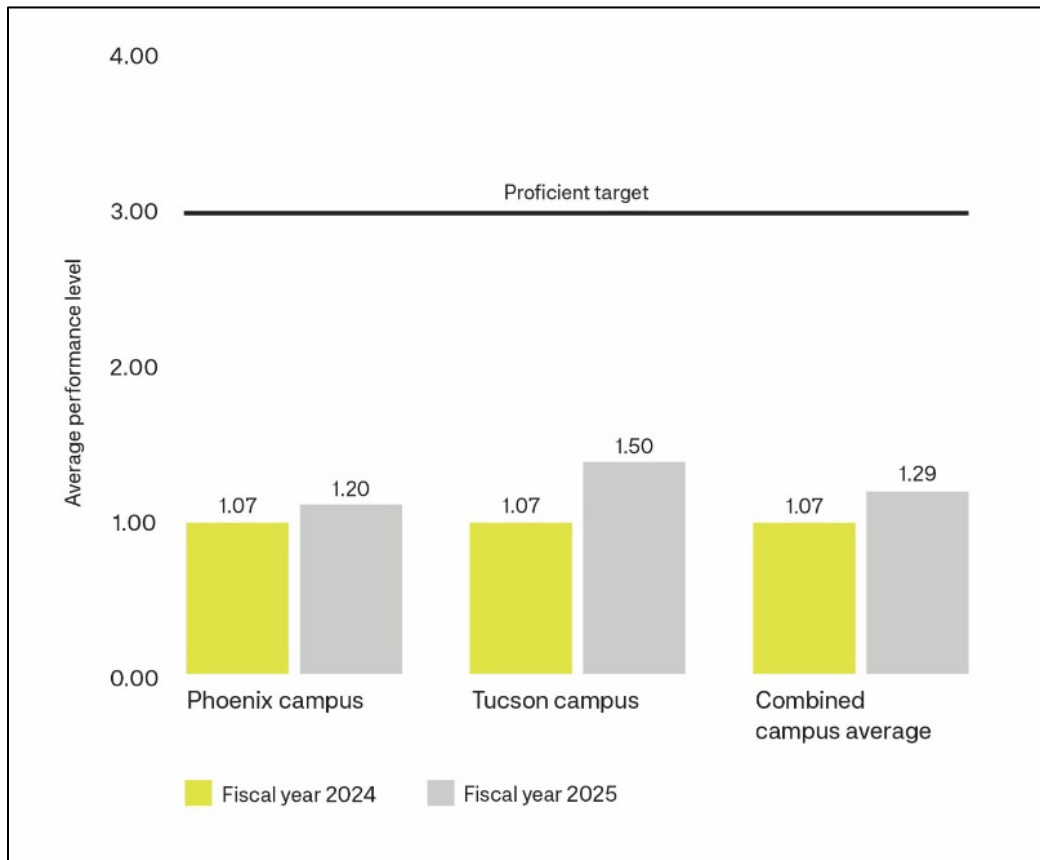


Source: Sikich staff analysis of ASDB’s ACT Aspire standardized exam results from fiscal years 2024 and 2025.

AzSCI (Arizona Science Test)

AzSCI is Arizona’s statewide science assessment for grades 5, 8, and 11, aligned to Arizona Science Standards. It is primarily computer-based, with paper versions available for students requiring accommodations. Students receive a performance level score of 1 to 4. Scoring a Level 1 indicates that the student is performing at a “minimally proficient” level and a Level 4 score means that the student is performing at a “highly proficient” level. For ASDB students, in 2024, 94 percent of ASDB students who took the AzSCI exam scored at a Level 1, “minimally proficient.” In 2025, 75 percent of ASDB students who took the AzSCI exam scored at a Level 1, “minimally proficient.” See Figure 17, page 75.

Figure 17: Average AzSCI performance level of ASDB students by strata, fiscal years 2024 and 2025



Source: Sikich staff analysis of ASDB's AzSCI standardized exam results for fiscal years 2024 and 2025.

AZELLA (Arizona English Language Learner Assessment)

AZELLA is an assessment administered to non-native English speakers that measures their English language proficiency. ASDB uses the exam for placement and reassessment purposes on at least an annual basis until the student achieves proficiency. For example, students who have been identified as second language learners take AZELLA Placement Test, and the students' scores determine appropriate placement for instruction. Students continue to be reassessed until they achieve a proficient score on the exam, at which point they are monitored for 2 years to ensure they are successful in a mainstream classroom. AZELLA scores are categorized into 3 levels of proficiency, pre-emergent/emergent, basic/intermediate, and proficient. In fiscal year 2024, 43 ASDB students took the exam and only 1 received an intermediate score. The remaining 42 students received a score of pre-emergent/emergent, which demonstrates the lowest level of proficiency and means that they are not considered to have a knowledge of English that allows them to do regular schoolwork in English. These students are required to receive continued, targeted English language instruction at school to help them advance in their mastery of the English language. In fiscal year 2025, 45 students took the exam and only 1 received an intermediate score. The remaining 44 students received a score of pre-emergent/emergent.

Appendix D: ASDB staff certification and education requirements

Tables 18 through 20 provide detailed information related to ASDB's staff certification and education requirements for each staff position category, including teachers, support staff, and administration.

Table 18: Teacher certification and education requirements

Requirement Type	External Criteria ^a	ASDB Policies and Procedures	ASDB Position Description
Certification/ License	Must hold a valid teaching or applicable certificate International teachers must hold appropriate certification. Special education teachers must have full state certification or have passed the state licensing exam.	All certificated staff must maintain current state and/or national certifications; teachers must provide valid certificates for official recording. Staff without required certifications must obtain a fingerprint clearance card and promptly apply for certification, supported by professional development plans. Additionally, qualified personnel for early intervention services must hold state-approved licensure, certification, or registration.	Requirements vary by position. Most teacher position descriptions require a valid state of Arizona teaching certificate appropriate to the assignment area. Specialized positions may require specific certifications or professional licenses, such as certification for Orientation and Mobility Specialists or an Arizona Audiology license for Audiologist Teachers.
Education	All external criteria sources require teachers to hold a Bachelor's degree or higher. Verified work/industry experience may substitute degree requirements for Career and Technical Education certifications.	All Early Intervention Program team members must meet Arizona Early Intervention Program (AzEIP) qualifications, with transcripts approved by ADES/AzEIP. Developmental Special Instructionists require a bachelor's or master's degree. Requirements also apply to service coordinators, core team members, and other specialists in the Early Intervention Program.	Requirements vary by position, and not all teacher position descriptions specify education criteria. Among those that did, most teaching positions require a bachelor's degree or higher, often specifying relevant coursework, in a field relevant to the instructional area. Supervisory teaching positions typically require a master's degree or higher. Some specialized positions, such as Itinerant Teacher, Physical Education, Orientation and Mobility, or Technology related roles, do not specify formal education requirements in their descriptions.
Exam	Must pass professional and subject knowledge exams (e.g., Arizona	None listed.	None listed

Requirement Type	External Criteria ^a	ASDB Policies and Procedures	ASDB Position Description
	Professional Knowledge, Subject Knowledge, or equivalent out-of-state exams) and complete required coursework or exams on the U.S. and Arizona Constitutions.		
Experience	Generally, 2-3 years of full-time teaching in the relevant area is required, though requirements vary by certification and may be met through specific coursework, professional hours, or other relevant experience.	None listed.	Most teaching position descriptions do not specify required experience. Supervisory teaching roles typically require prior supervisory experience and/or at least 3 years of experience working with students with special needs. Other teaching positions, such as Early Childhood Teacher or Teacher of the Deaf/Blind, etc., specify relevant experience that varies by position.
Coursework/ Training	Arizona law requires elementary and early childhood certificate holders to complete reading and dyslexia training within 3 years. ADE and the Arizona State Board of Education require relevant coursework or teacher preparation program, and federal law mandates personnel be adequately qualified to serve children with disabilities.	None listed.	Most teaching positions required relevant coursework, in a field relevant to the instructional area.
Other	None listed.	All certificated staff must maintain current state and/or national certifications.	Most positions require FBI and state background checks, as well as Defensive Driver Training. Some roles also specify proficiency in sign language, ASL, or braille as a requirement.

Source: Sikich staff analysis of ASDB staff certification and education requirements was based on information from multiple sources, including external sources such as state and federal laws, ASDB policies and procedures, and ASDB position descriptions.

^a External Sources: Arizona state laws and administrative rules; Arizona Department of Education standards, guidance, and related materials; Arizona State Board of Education standards and guidance; and applicable federal laws and regulations.

Table 19: Support staff certification and education requirements

Requirement Type	External Criteria^a	ASDB Policies and Procedures	ASDB Position Description
Certification/ License	A valid license or certification is required for professions for which licensure or certification is mandated. For some roles, such as School Social Worker and School Counselor, certification is optional under Arizona state guidelines.	All certificated staff must maintain current state and/or national certifications; Staff without a valid required certifications must promptly apply for certification, supported by professional development plans.	Requirements vary by specialization and field. Most positions require a valid license or certification for professions for which licensure or certification is mandated (e.g., counseling, psychology, speech-language pathology, nursing, etc.). Nursing-related positions also typically require CPR, First Aid, and other applicable health or safety certifications.
Education	Educational requirements vary by profession and may include a master's degree or higher; however, speech-related certifications require, at a minimum, a bachelor's degree	All team members qualified for Early Intervention Program must meet AzEIP personnel qualifications, with transcripts approved by ADES/AzEIP. Developmental Special Instructionists (DSIs), Occupational Therapists; Physical Therapists; and Speech- Language Pathologists require a bachelor's or master's degree in a relevant field, with master's-level DSIs needing at least 5 graduate courses in developmental special instruction to bill at the master's rate.	Requirements vary by specialization. Most positions typically require a master's degree, while assistant-level roles may require a high school diploma or an associate degree. In some nursing positions, relevant experience can substitute for formal education. Certain specialized roles, such as Vocational Services Specialists or Behavioral Specialists, may only require a bachelor's degree in a relevant field.
Exam	Most certificates do not specify exam requirements, as completion of graduate programs and	None listed.	None listed.

Requirement Type	External Criteria ^a	ASDB Policies and Procedures	ASDB Position Description
	coursework is generally required. For Speech-Language related certifications, passing scores on the Education Testing Service National Exam, Arizona Educator Exam, Arizona Teacher Proficiency Assessment, or American Speech-Language Hearing Association membership are required.		
Experience	Varies by certification; clinical clock hours, relevant years of experience, internship, etc.	None listed.	Experience requirements vary widely by specialization and role. Typically, most positions require 2–3 years of relevant professional experience.
Coursework/ Training	Varies by certification; generally requires completion of a graduate program in a relevant field and/or a practicum. Standard School Counselor certification specifically requires 6 semester hours in school counseling, college/career guidance, or academic advising.	None listed.	None listed.
Other	None listed.	None listed.	Most positions require FBI and state background checks, as well as Defensive Driver Training. Therapist positions specifically require an Arizona Fingerprint Clearance Card. Nursing and counseling roles also require proper use of personal protective equipment as needed. Some positions additionally require knowledge of sign language/ASL.

Source: Sikich staff analysis of ASDB staff certification and education requirements was based on information from multiple sources including external sources such as state and federal laws, ASDB policies and procedures, and ASDB position descriptions.

^a External Sources: Arizona state laws and administrative rules; Arizona Department of Education standards, guidance, and related materials; Arizona State Board of Education standards and guidance; and applicable federal laws and regulations.

Table 20: Administration certification and education requirements

Requirement Type	External Criteria ^a	ASDB Policies and Procedures	ASDB Position Description
Certification/ License	Relevant leadership (standard Principal, Assistant Principal, Supervisor or other school-level leadership position certificate) certification required. AZ state law states Superintendents are not required to obtain state board certification.	All certificated staff must maintain current state and/or national certifications. Staff without required certifications must obtain a fingerprint clearance card and promptly apply for certification, supported by professional development plans. Supervisors and staff with supplemental pay require ADE supervisor level certification. The Superintendent must possess qualifications as determined by the ASDB Board and state law, with decisions made publicly.	Requirements vary by position, and not all administrative position descriptions specify licensing or certification criteria. Most require a valid State of Arizona certificate in the related administrative area (e.g., Supervisory, Principal, or other administrative certificates). Some Director positions require a valid Arizona teaching certificate. Specialized administrative roles, such as Ombudsperson, Executive Director of IT, or Operations Manager, typically require professional certifications relevant to their field (e.g., IT industry credentials, professional certification in Ombudsperson and complaint handling, Occupational Safety and Health Administration certification, etc.).
Education	Arizona state law requires at least a Bachelor's degree for leadership certificates (standard Principal, Assistant Principal, Supervisor or other school-level leadership position certificate). ADE and the Arizona State Board of Education require a master's or higher for standard professional leadership certifications, and a bachelor's or higher for interim and site-based certificates. The state education agency is to ensure all personnel are properly qualified, prepared, and trained to serve children with disabilities.	None listed.	Requirements vary by position. Some administrative position descriptions specify a Bachelor's degree in a related field, while the others require a Master's degree or higher in relevant field.

Requirement Type	External Criteria ^a	ASDB Policies and Procedures	ASDB Position Description
Exam	Applicants must demonstrate professional and subject knowledge through exams (e.g., Arizona Teacher Proficiency Assessment, Arizona Educator Proficiency Assessment) or other approved options. The state education agency is to ensure all personnel are properly qualified, prepared, and trained to serve children with disabilities.	None listed.	None listed.
Experience	Generally, requires 3 years of full-time teaching experience or equivalent. Some certifications also require completion of leadership programs. The state education agency is to ensure all personnel are properly qualified, prepared, and trained to serve children with disabilities.	None listed.	Experience requirements vary widely by position; however, most administrative roles specify prior supervisory or leadership experience. The amount and type of experience required differ depending on the level and area of responsibility.
Coursework/ Training	Requirements vary by certification. Standard leadership certification generally requires completion of a practicum (which may be substituted with experience) and/or specific coursework hours. Interim and site-based leadership certifications require enrollment in State Board approved administrative or leadership preparation programs. The state education agency is to ensure all personnel are properly qualified, prepared, and trained to serve children with disabilities.	None listed.	None listed.
Other	None listed.	All certificated staff must maintain current state and/or national certifications.	Most positions require FBI and state background checks, as well as Defensive Driver Training. Some roles also specify proficiency in sign language, ASL, or braille as a requirement.

Source: Sikich staff analysis of ASDB staff certification and education requirements was based on information from multiple sources including external sources such as state and federal laws, ASDB policies and procedures, and ASDB position descriptions.

^a External Sources: Arizona state laws and administrative rules; Arizona Department of Education standards, guidance, and related materials; Arizona State Board of Education standards and guidance; and applicable federal laws and regulations.

Appendix E: Staff endorsement requirements

Table 21 provides detailed information related to staff endorsement requirements.¹⁰⁹

Table 21: ASDB staff endorsement requirements

Endorsement Types	Requirement Type	External Criteria ^a	ASDB Policies and Procedures	ASDB Job Description
Arts Endorsements Art, PreK-12 Endorsement Dance, PreK-12 Endorsement Dramatic Arts, PreK-12 Endorsement Music, PreK-12 Endorsement	Prerequisite Certificate(s)	Valid Arizona (AZ) Early Childhood, Elementary, Middle Grades, Secondary, or Special Education Teaching Certificate	Sikich did not identify policies and procedures relevant to staff endorsements from the Arizona State School for the Deaf and the Blind.	Position description for Teacher (Fine Arts) requires Current Arizona Dept of Education (ADE) Teacher Certification or certified in another state with the ability to obtain endorsement in Art, Dance, Dramatic Arts, or Music.
	Coursework	One course in methods of teaching relevant subject area at elementary level		
	Experience	Three years full-time teaching relevant subject area in PreK-12 (not substitute or foreign school)		
	Exam	Subject Knowledge exam		
General Education Endorsements Early Childhood Education, Birth-Grade 3 Endorsement Middle Grade, 5-9 Endorsement	Other	Endorsement renews with certificate	Sikich did not identify policies and procedures relevant to staff endorsements from the Arizona State School for the Deaf and the Blind.	General Education Endorsement types not referenced within position descriptions.
	Prerequisite Certificate(s)	Valid AZ Elementary or Secondary teaching certificate or Special Education Certificate		
	Coursework	Required semester hours in relevant teaching areas		
	Experience	Required full-time teaching experience in relevant grade levels		
Language Endorsements	Exam	Subject Knowledge Early Childhood Education (AZ036) exam for Early Childhood Endorsement	Sikich did not identify policies and procedures	Language Endorsement types not
	Other	Endorsement renews with certificate		

¹⁰⁹ Endorsements are attachments to educator certificates that expand the areas the certificate holder is authorized to teach.

Endorsement Types	Requirement Type	External Criteria ^a	ASDB Policies and Procedures	ASDB Job Description
Bilingual, PreK-12 Endorsement Elementary World Language, K-8 Endorsement English as a Second Language, PreK-12 Endorsement Structured English Immersion, PreK-12 Endorsement	Coursework	Grades, Secondary, Special Education Certificate, etc. Required semester hours or relevant education programs	relevant to staff endorsements from the Arizona State School for the Deaf and the Blind.	referenced within position descriptions.
	Experience	2-3 years full time teaching experience in subject area; required semester hours practicum		
	Exam	Arizona Educator Proficiency Assessment or National Evaluation Series Subject Knowledge Exam; Proof of proficiency in a spoken language other than English		
	Other	Endorsement renews with the associated certificate; ESL endorsement additionally requires experience in second language learning		
Literacy Endorsements Library-Media Specialist, PreK-12 Endorsement Literacy Endorsement, K-5 Reading Specialist, 6-12 Endorsement Reading Specialist, K-8 Endorsement Reading Specialist, K-12 Endorsement	Prerequisite Certificate(s)	Valid AZ Early Childhood, Elementary, Middle Grades, Secondary, or Special Education teaching certificate	Sikich did not identify policies and procedures relevant to staff endorsements from the Arizona State School for the Deaf and the Blind.	Literacy Endorsement types not referenced within position descriptions.
	Coursework	Required semester hours of reading courses		
	Experience	1-3 years of full-time teaching experience in PreK-12		
	Exam	Subject Knowledge Reading Endorsement exam or School Library Media Specialist exam; Passing score on a literacy instruction assessment approved by the State Board		

Endorsement Types	Requirement Type	External Criteria ^a	ASDB Policies and Procedures	ASDB Job Description
	Other	Endorsement renews with certificate; Teachers certified before Aug 1, 2025, must obtain Literacy Endorsement by Aug 1, 2028		
Specialized Education Endorsements Deaf/Hard of Hearing, Birth-Grade 12 Endorsement Gifted Education, PreK-12 Endorsement Mild/Moderate Disabilities, PreK-12 Endorsement Moderate/Severe Disabilities, PreK-12 Endorsement Visually Impaired, Birth-Grade 12 Endorsement	Prerequisite Certificate(s)	Valid Standard Professional Early Childhood, Elementary, Middle Grades, Secondary, Mild/Moderate Disabilities, Moderate/Severe Disabilities, Early Childhood Special Education, Specialized Special Education, Cross-Categorical Special Education, or Hearing/Visually Impaired teaching certificate	Sikich did not identify policies and procedures relevant to staff endorsements from the Arizona State School for the Deaf and the Blind.	Position description for Teacher Deafblind requires State of Arizona Teaching Certificate with the appropriate endorsement(s).
	Coursework	Required semester hours in special/gifted education coursework hours; hours of practicum		
	Experience	Three years full-time teaching in PreK-12		
	Exam	Passing score on board approved ASL/braille proficiency assessment/test		
	Other	Endorsement renews with certificate		
STEM Endorsements Computer Science, Grades 6-12 Endorsement Computer Science, PreK-8 Endorsement	Prerequisite Certificate(s)	Valid Arizona Standard Professional Elementary, Middle Grades, Secondary, Hearing Impaired, Visually Impaired, Mild/Moderate Disabilities, Moderate/Severe Disabilities, or PreK-	Sikich did not identify policies and procedures relevant to staff endorsements from the Arizona State School for the Deaf and the Blind.	Position description for Teacher Technology requires Certified Teacher by the Arizona DOE with endorsement in Computer Science

Endorsement Types	Requirement Type	External Criteria ^a	ASDB Policies and Procedures	ASDB Job Description
Computer Science, PreK-12 Endorsement Mathematics Specialist, K-8 Endorsement	Coursework	12 Teaching certificate, etc. Required semester hours in relevant areas; coursework		
	Experience	Three years full-time teaching in K-8 for Mathematics Endorsement; Three years full-time teaching grade 6-12 math for STEM Endorsement		
	Exam	Middle Grades Mathematics, Mathematics exam; nothing specified for Computer Science Endorsements		
	Other	Endorsement renews with certificate; Training programs must be verified by appropriate administrator for Computer Science Endorsements		
Other Endorsements Cooperative Education, K-12 Endorsement Driver's Education Endorsement Physical Education, PreK-12 Endorsement	Prerequisite Certificate(s)	Valid AZ Early Childhood, Elementary, Middle Grades, Secondary, or Special Education teaching certificate; Standard Career and Technical Education certificate, Subject Matter Expert certificate, Specialized Secondary certificate, Classroom-Based certificate, International certificate	Sikich did not identify policies and procedures relevant to staff endorsements from the Arizona State School for the Deaf and the Blind.	Position description for PE Teacher requires Certified Teacher by the Arizona Department of Education with endorsement in Physical Education
	Coursework	Varies by endorsements; coursework; required semester hours in relevant area or approved training.		

Endorsement Types	Requirement Type	External Criteria ^a	ASDB Policies and Procedures	ASDB Job Description
	Experience	Three years full-time teaching PE in PreK-12 (not substitute or foreign school) for Physical Education endorsement		
	Exam	Subject Knowledge PE (NT506) exam for Physical Education endorsement		
	Other	Endorsement renews with certificate; Valid AZ driver's license; Acceptable driving record for Driver's Education endorsement		

Source: Sikich staff analysis of ASDB staff endorsement requirements was based on information from multiple sources including external sources such as state and federal laws, ASDB policies and procedures, and ASDB position descriptions.

^a External Sources: Arizona state laws and administrative rules; Arizona Department of Education standards, guidance, and related materials; Arizona State Board of Education standards and guidance; and applicable federal laws and regulations.

Appendix F: Other additional staff requirements

Table 22 provides detailed information related to other additional staff requirements.

Table 22: Other additional ASDB staff requirements

Requirement	External Criteria ^a	ASDB Policies and Procedures	ASDB Job Description
Drug & Alcohol Testing	Arizona State law requires school districts to establish policies for drug and alcohol testing of transportation employees. Transportation employees must undergo drug and alcohol testing after accidents or when there is probable cause of impairment, documented by an affidavit.	Applicants for safety sensitive positions must pass a pre-employment drug test before starting work or receiving an employment offer. Refusal to test disqualifies them from further consideration.	There were no documented criteria related to this requirement within the position descriptions across the fiscal years.
Seizure Management Training	Arizona Board of Education requires schools to have trained staff (beyond nurses) to administer seizure rescue medication or use a vagus nerve stimulator. School nurses and staff in regular contact with students with seizure plans must complete state approved seizure management/awareness training every 5 years, including medication administration and treatment plans.	There were no documented criteria related to this requirement within ASDB's Internal Policies.	There were no documented criteria related to this requirement within the position descriptions across the fiscal years.
Early Intervention Program Qualifications	National laws require paraprofessionals and assistants to be properly trained and supervised to assist in early intervention services, with qualification standards aligned to state approved certification, licensing, or registration, and policies ensuring personnel are appropriately qualified for services to infants and	There were no documented criteria related to this requirement within ASDB's Internal Policies.	There were no documented criteria related to this requirement within the position descriptions across the fiscal years.

Requirement	External Criteria ^a	ASDB Policies and Procedures	ASDB Job Description
	toddlers with disabilities. ¹¹⁰		

Source: Sikich staff analysis of ASDB staff other additional requirements was based on information from multiple sources including external sources such as state and federal laws, ASDB policies and procedures, and ASDB position descriptions.

^a External Sources: Arizona state laws and administrative rules; Arizona Department of Education standards, guidance, and related materials; Arizona State Board of Education standards and guidance; and applicable federal laws and regulations.

¹¹⁰ Paraprofessionals and assistants are support personnel who work under the supervision of a qualified professional and assist in delivering instruction or support services, but do not independently provide services.

Appendix G: ASDB services

Within ASDB's Educational Programs division, the agency offers a wide range of services and support in addition to classroom instruction on the Tucson and Phoenix campuses. Because the Tucson campus served blind/visually impaired students in addition to deaf students prior to May 2026, there were some services only offered at that campus. Additional information can be found below. Table 23 shows the direct student support services provided across both campuses.

Services on Phoenix and Tucson Campuses

- **Language and Communication Development Services**

Every student at each ASDB campus has access to communication support services that include access to ASL specialists and speech and language pathologists. Deaf/hard-of-hearing students who are still developing ASL language skills may receive individual or group instruction from an ASL teacher. Speech and language pathologists services offer focused expertise in language acquisition and provide services to students based on their specific IEP goals. ASDB also offers ASL classes outside of the school day for parents and family members of students.

Within these services, ASDB also offers various Assistive Technology services.¹¹¹ ASDB reported that it provides students with the technology they need to access the general curriculum. This includes Augmentative-Alternative Communication services, which uses a variety of high-tech and low-tech solutions to accommodate language and motor skills to improve the curriculum and maximize independence and academic skills for students.

- **Physical and Occupational Therapy**

In compliance with IDEA, and in accordance with each student's IEP, ASDB provides physical and occupational therapy services on campus. In addition to the specific therapy needs identified in IEPs, physical therapists work to ensure students have access to a safe and participatory school environment. To do so, they may recommend modifications in students' environment or routine that help fulfill educational goals. Occupational therapy services are designed to help address functional needs required to successfully participate in their educational program, such as sensory-motor processing, fine motor coordination, and daily living skills.

- **Counseling and Behavioral Support**

Based on the students' issues, students may receive individual counseling, group counseling, or guidance counseling services. Individual counseling requirements for students are identified in their IEP. ASDB also provides group counseling services in situations such as friendship, bullying, social skills, anger management, and minor classroom behavior problems. For students with more significant behavioral challenges, ASDB's Behavioral Specialist may become involved and complete a Functional Behavioral Assessment and, if needed, a Behavior Intervention Plan. The Behavioral Specialist provides classroom support and coaching related to behavioral concerns to both teachers and students. Counseling services also include a school psychologist, whose primary role is to process referrals and provide support for students with delayed

¹¹¹ Assistive Technology is any piece of equipment, or product system, whether acquired commercially, off the shelf, modified, or customized, that is used to increase, maintain, or improve the functional capabilities of children with disabilities.

cognitive abilities, learning disabilities, possible Attention Deficit Disorder/Attention Deficit Hyperactivity Disorder, and autism.

Guidance counseling services are provided for high school students to assist with their transition out of ASDB. Students who want to apply to postsecondary schools, plan a career, register for college entrance exams and participate in summer programs can seek the services of a guidance counselor. Counselors also provide workshops and classroom support throughout the year on topics such as drug and alcohol education, bullying and harassment, tolerance, suicide prevention, personal safety, career awareness and college recruiting.

- **Audiology**

In addition to the direct student support services, ASDB students have access to a variety of audiological services including examinations, cochlear implant services, monitoring of hearing levels, opportunities to purchase batteries at a reduced rate, auditory trainers set specifically for individual students' hearing levels, and audiology assistance to parents and teachers.

- **Deaf Mentors Program**

ASDB provides students with the opportunity to connect with a staff person serving as a Deaf Mentor. Through the mentorship offered by ASDB staff, students obtain role models who are bilingual users of ASL, and families can learn about Deaf Culture. Deaf Mentors are specifically trained to work with families, focusing on promoting positive beginnings to the visual language development of ASL. They use direct instruction to families and deaf children, encouraging the natural acquisition of signing in the home environment.

Services on the Tucson campus (prior to May 2026)

- **Adaptive Living Skills**

Adaptive Living Skills services are offered to blind/visually impaired students to acquire skills and confidence to live independently. The curriculum is tailored to each specific student who uses these services, but some of the topics covered may be personal care, food shopping, money management, laundry, homecare, and social interactions. Teachers, family and additional professionals can all be involved in this service to ensure the students are refining their skills in multiple settings.

- **Orientation and Mobility Services**

Preschool through post-graduate students who are blind or visually impaired may utilize Orientation and Mobility Services offered at ASDB. Orientation services help students learn how to use sensory information to maintain their position in their environment. Mobility services assist with moving safely and efficiently within the students' environment. To determine whether a student could benefit from these services, a Certified Orientation and Mobility Specialist will perform an assessment of the student and formulate their goals. These services are provided in multiple formats including individual, small group, and class-size groupings.

- **Student Activities**

The Tucson campus has a library in which deaf students can find information on deaf culture and blind students have access to a braille collection. The Tucson campus also features the Berger Performing Arts Center, which hosts school functions, student concerts, staff presentations, and graduations, among other events. The Tucson campus also offers multiple interscholastic sports teams each season.

(except summer). In the fall season, middle school students can participate in flag football or volleyball, and high school students can participate in volleyball or cross country. The winter season includes middle school boys' basketball or girls' soccer, and high school offers girls' or boys' basketball. The spring season offers middle school girls' basketball or high school track and field.

Table 23: Arizona State Schools for the Deaf and the Blind (ASDB), 2024-2025 Direct Student Support Services

Service Category	Student Support Services	Number Receiving Direct Service ^a	Percent Receiving Direct Service	Total Direct Service Minutes Monthly
Language and Communication Development Services	American Sign Language	31	9% Deaf students	3,550
	Speech-Language Pathology	198	53% all students	25,564
Physical and Occupational Therapy Services	Physical Therapy	20	5% all students	2,505
	Occupational Therapy	96	26% all students	7,820
Counseling and Behavioral Support	Behavioral Management Support ^b	14 (tier 3) 9 (tier 2)	6% all students	N/A
	Counseling	21	5% all students	1,640
Orientation and Mobility Services	Orientation and Mobility ^c	63	17% all students	6,925
Other Services	Visual Impairment as a Related Service (PDSD and Preschool Only)	30	12.5% PDSD and Preschool students	2,730

Source: ASDB student performance data, June 19, 2025.

^a Out of a total population of 329 K-12 students and 43 preschool students.

^b ASDB uses the Positive Behavioral Interventions & Supports framework for addressing behavioral management in its campus-based programs. Tier 3 students have undergone a Functional Behavior Assessment and have an individualized Behavior Intervention Plan in place to support student behavior. Tier 2 students have had behavior incidents that warrant monitoring for a potential Functional Behavioral Assessment.

^c Orientation and Mobility services are limited to blind/visually impaired students, and therefore reflect services provided only to students enrolled in the Tucson campus.

ASDB also offers support services to its teachers to improve their performance or learn additional skills. These services are summarized below.

- **Organizational Development Division**

The Organizational Development Division team at ASDB helps teachers by providing instructional coaching services, mentor programs, and professional development opportunities such as training and guest speakers. ASDB's school schedule for both campuses is arranged to dedicate Friday afternoons to continuous professional development for teachers and staff.

- **Educator Preparation Program**

The Educator Preparation Program is a 2-year educator preparation program that is designed to help teachers gain certifications from the State of Arizona in teaching sensory-impaired students from birth to 12th grade. Teachers are eligible for the program if they are currently employed by ASDB and they have a Bachelor's degree from an accredited university. If teachers choose to participate in the program, they must stay with ASDB for 3 years following the completion of the program. The program is funded by grants and is designed to help ASDB address the national teacher shortage.

- **Arizona Deafblind Project**

This program is funded by the federal government and administered by the State of Arizona. It provides technical assistance, training, information, and resources to educators, service providers, and families regarding the education of deafblind students.

Appendix H: ASDB curriculum

ASDB's Organizational Development Division (ODD) leads and oversees ASDB's general curriculum development and provides resources to teachers to assist in effective implementation of the approved curricula. There are 5 curriculum categories, which ASDB reported that it reviews on a 5-year cycle. These categories are: (1) English Language Arts (ELA); (2) Math; (3) Social Studies; (4) Science; and (5) Physical Education/Art/Music. Because the individual student populations and needs vary across the Tucson and Phoenix campuses, ASDB uses different curricula on each campus within the same category. The campus-specific curricula in place prior to May 2026 are discussed below. According to ASDB, the following curricula were used across both ASDB campuses prior to May 2026:

- ***Bilingual Grammar Curriculum (BGC) (ELA, grades K-12)***: The BGC curriculum is intended to be used for deaf and hard-of-hearing students on both campuses. The curriculum provides a developmental approach with standards anchored in both American Sign Language (ASL) and English. ODD provides teachers with implementation support by mapping each Arizona Core Standard for English to the corresponding ASL standard, as well as identifying the skills and associated evidence for each level of student proficiency.
- ***Houghton Mifflin Harcourt(HMH) Science Dimensions (Science, grades 6-12)***: The HMH Science Dimensions curriculum is intended to be used for grades 6-12, and is based off the Next Generation Science Standards. In alignment with the Arizona standards, this curriculum focuses on the Three Dimensions of Science: Science and Engineering Practices (SEPs), Disciplinary Core Ideas (DCIs), and Crosscutting Concepts (CCCs). Recommended instructional practices include features that highlight the connection between language and science to build science vocabulary, as well as various types of project-based learning.
- ***Students of History (Social Studies, grades 6-12)***: Supports learning in U.S. History, World History, Government, and World Geography. The curriculum includes materials for a variety of instructional practices, including interactive notebook activities, project-based learning, and online review games.
- ***Bedrock Learning Vocabulary Focus and Writing (ELA, grades K-12)***: Literacy curriculum aimed at improving students' vocabulary by using images, synonyms, antonyms, and both fiction and non-fiction texts.
- ***Renaissance Accelerated Readers (ELA, grades K-12)***: Program that builds skills such as word recognition, reading stamina, and language comprehension.
- ***IXL Math (Math, grades K-12)***: ODD uses IXL online assignments in conjunction with the campus-specific math curricula that targets skills development in areas such as skip counting and basic addition in kindergarten, progressing through place value, fractions, and geometry in elementary grades, and algebra, trigonometry, and calculus in high school.

In addition to the 5 standard curriculum categories, both ASDB campuses offer Career and Technical Education (CTE) classes. The ASDB campuses directly offer coursework for high school students and partner with other districts to provide vocational-specific programs as part of the CTE service model. Current career courses include Driver's education, senior seminar, career exploration, consumer education and work experience.

ASDB officials reported that the Tucson campus generally used the curricula summarized above.¹¹² However, the Tucson Campus also used the following curricula:

- **National Geographic Big Ideas Math (Math):** The Big Ideas math curriculum is used for grades K-12 and emphasizes math in everyday life and careers. Big Ideas math integrates instructional practices of scaffolding¹¹³ and differentiation to support teachers' implementation of the curriculum across a range of student needs.
- **SAVVAS (Social Studies):** The SAVVAS curriculum is used to teach American history, world geography, and world history to grades 6-8 and civics, economics, and American government to grade 9-12. SAVVAS integrates with the ELA curriculum to promote continued communication development and provides a variety of instructional practices.

For blind/visually impaired students, ASDB has identified other curricula appropriate for the needs of its students. Specifically, ASDB differs in the curricula it uses for ELA. For general ELA, ASDB used 2 curricula:

- **Study Sync:** The Study Sync curriculum is used to teach ELA to grades 6-12 using digital or print resources. The digital resources have scaffolding automatically built in for English learners, and each lesson provides teachers with specific differentiation suggestions and instructions.¹¹⁴
- **Journeys:** The Journeys curriculum is used to teach ELA to grades K-6. It is focused on developing reading comprehension, vocabulary, writing, speaking, and listening skills in elementary school students. The curriculum provides teachers with scaffolding and differentiation instructions, as well as specific strategic and intensive interventions for students struggling to reach proficiency.

ASDB also used braille curricula methodologies for its blind/visually impaired students that can be implemented depending on an individual student's level of language development and visual impairment:

- **Building on Patterns:** Created by the American Printing House for the Blind and uses phonic awareness to help students' language development, sound discrimination and concept development.
- **Mangold:** Designed to teach the foundations of reading.
- **Braille Too:** Developed by BRL2 Publishing to teach former print readers how to read and write Unified English Braille.
- **Braille FUNDamentals:** Created by the Texas School for the Blind and Visually Impaired and teaches the basics of braille code including 56 clusters of letters, numerals, contractions, short forms, punctuations, and special signs.
- **Individualized Meaning-Centered Approach to Braille Literacy and Education (I-M-ABLE):** A teaching approach used to supplement existing curricula that emphasizes the use of key vocabulary words and phrases based on each student's experiences and interests.

¹¹² The BGC curriculum is used only used for ELA for deaf/hard-of-hearing students.

¹¹³ Scaffolding is an instructional practice that begins with teacher demonstration of completing a task, followed by teacher-student collaboration on the task, ending with the student's independent completion of the task.

¹¹⁴ English learners are students who are learning the content of instruction while simultaneously learning the language of instruction. Most ASDB students qualify as English learners.

- ***Nemeth Code Curriculum:*** The Nemeth Code is the braille code for mathematics and scientific notation. The curriculum is aligned with Common Core State Standards for Pre-K through grade 2, to learn the Nemeth Code

Appendix I: Timeline of ASDB’s communications regarding plans for the Tucson campus relocation, including communications prior to and after its January 2026 announcement

Date	Communication Summary
October 2022	ASDB held a work session to discuss the development of a Master Facilities Plan in response to the Auditor General's 2022 recommendations.
November 2023	ASDB reported on results of a stakeholder survey designed to inform the Master Facilities Plan.
March 2024	ASDB held open houses at the Tucson and Phoenix campuses to allow members of the public to review initial conceptual designs for the Master Facilities Plan and provide feedback.
May 9, 2024	ASDB Board approved the Master Facilities Plan. The Master Facilities plan included 2 options for each campus – an option involving renovating existing buildings and an option involving new construction. The Master Facilities Plan did not include an option for or discussion of relocating campus operations to a leased facility or selling existing campuses.
August 5, 2025	ASDB submitted its 2027 Capital Improvement Plan to the Arizona Department of Administration (ADOA). This request totaled \$106,291,000 and included 21 building renewal projects and 10 capital projects. Of the 31 projects requested as part of the fiscal year 2027 request to ADOA, 26 projects included work at the Tucson Campus. None of the requested Capital Improvement Projects were awarded in the State’s final fiscal year 2027 budget, which was approved on June 13, 2026.
November 13, 2025	At the ASDB Board Meeting, the ASDB Superintendent presented on the budgetary shortfall facing ASDB and the need to reimagine ASDB. The Superintendent noted significant decisions and changes would be made in January, but then moved to discuss 4 proposed legislative bills, none of which related to campus relocation.¹¹⁵ The Assistant Superintendent of Agency Operations and Support Services presented on discussions that had taken place with leadership to address the budget shortfalls, including impacts on hiring and new opportunities for funding streams. The presentation did not indicate the potential for campus relocation or revision of the Itinerant Services Program. The Assistant Superintendent of Curriculum and Instruction noted that 2026 would be a year of big decisions and changes for ASDB but did not indicate that relocation of the campus was under consideration.
January 10, 2026	Media reported that ASDB was exploring a lease partnership with Amphitheater Unified School District because the Tucson Campus was

¹¹⁵ None of these legislative bills were passed during the fiscal year 2026 legislative session.

Date	Communication Summary
	too big for ASDB's Tucson Campus enrollment of around 100 students.
January 14, 2026	The ASDB Superintendent announced in a video and written letter posted on the ASDB website that the decision had been made to close ASDB's Tucson campus and lease the Copper Creek Elementary School, in Oro Valley, Arizona, from the Amphitheater Unified School District. As shown in Figure 5, page 43, the new location is approximately 30-minutes away from the original Tucson Campus. In addition, the Tucson campus Principal notified parents of the Superintendent's announcement via the school's internal messaging system. The announcement stated that Tucson campus staff and students would relocate to the new, leased school campus in the summer of 2026, and the following fall semester would begin on that campus. The announcement did not indicate that the new location would not provide services to blind/visually impaired and residential students.
January 19-22, 2026	ASDB held a series of staff and community meetings on January 19, 21, and 22. Key items discussed included: (1) The deteriorating state of ASDB facilities (2) Declining enrollment (3) Continued budget shortfalls (4) Redesign of the Itinerant Services Program to an outreach model involving "cluster sites" ¹¹⁶ The formal presentation did not indicate that the new location would not provide services to blind/visually impaired and residential students. In addition, in response to a question, the ASDB Superintendent suggested that it could be possible for blind/visually impaired students to attend Copper Creek Elementary campus if their IEP found it to be most appropriate. However, in response to another question, the ASDB Superintendent confirmed that the residential program would close because of the relocation.
January 21, 2026	ASDB sent an email to its Partnering Educational Agencies (those agencies under contract for students to receive itinerant services) stating that ASDB would be closing its Tucson campus Residential Program. In addition, this email includes a reference to a move to an "Outreach Services" program and was signed by an ASDB employee listing their title as "Statewide Director of Outreach Services," although ASDB did not publicly announce the change from itinerant services to outreach services until the March 12, 2026, ASDB Board meeting.
February 2, 2026	ASDB published a series of Frequently Asked Questions on its website related to the Tucson Campus relocation. ¹¹⁷ Some of these questions

¹¹⁶ ASDB subsequently announced that the new services within the Itinerant Services Program would be called "cooperative sites," rather than "cluster sites."

¹¹⁷ As of June 2026, these questions and responses were still present on the website.

Date	Communication Summary
	did not provide sufficient clarity on key impacts of the relocation. For example, the fourth question was: <i>“Is the new leased campus appropriate for students who are deaf, blind, or visually impaired, and how will ASDB ensure it meets students’ specialized needs?”</i> The response to this question did not clearly indicate that blind/visually impaired students would not be able to attend the new location: <i>“Yes. The leased campus is an existing school facility that already serves students with a variety of disabilities and is well-suited to support ASDB programs.”¹¹⁸</i> In addition, another question asked about the expected financial impact of the relocation. As part of its response, ASDB stated: <i>“It is important to note that these cost-savings come through reductions in fixed facility and maintenance costs, not at the expense of instructional staff or classroom services.”</i> Despite this statement, 3 days later, ASDB leadership asked for ASDB Board approval to conduct a reduction-in-force of approximately 80 teachers and staff from the Tucson campus, roughly 12 percent of the total ASDB workforce. Finally, the Frequently Asked Questions did provide information clearly stating the residential program would be closing because of the relocation.
February 5, 2026	At a public meeting, the ASDB Board voted 5 to 2 to authorize the Superintendent to enter into a lease agreement with the Amphitheater Unified School District to relocate the Tucson campus to Copper Creek Elementary School in Oro Valley, Arizona. The ASDB Board also voted 5 to 2 to approve a reduction-in-force of approximately 80 teachers and staff.¹¹⁹ The meeting discussion did specifically note that the residential program would be closed, but when asked if or all blind/visually impaired students were unable to attend the new ASDB location, presenters instead emphasized that the final educational placements for all students would be determined individually during IEP meetings.
February 9, 2026	The ASDB Superintendent entered into a 5-year lease agreement with Amphitheater Unified School District for the Copper Creek Elementary location for \$1,272,024 per year.¹²⁰

¹¹⁸ Another question explicitly asked whether the Copper Creek Elementary campus would only serve deaf students. In response, ASDB stated, “Student placement is determined through the IEP process. ASDB cannot predetermine placement. Students may receive services at Copper Creek or a cluster site based on their individual IEP needs.”

¹¹⁹ The vote regarding the reduction-in-force included 5 votes in favor, 1 against, and 1 abstention.

¹²⁰ The lease costs will be escalated 3% each year, for a total 5-year cost of \$6,753,348.

Date	Communication Summary
	The ASDB Superintendent sent an email to staff with the subject “Serving Students Who Are Blind/Low Vision in Southern Arizona,” explaining that blind/visually impaired students would not have the option to move to the new campus; that the Residential Program would close; and that ASDB would be establishing a “cluster site” outreach model that would serve blind/visually impaired students.
February 16, 2026	The ASDB Superintendent sent a letter to parents providing information about the newly established cooperative site offerings within the Outreach Program. The communication indicated that these sites would be designed to provide a centralized learning environment for a group of students at a single district school, with services provided by ASDB itinerant teachers who are located at the central location.
March 12, 2026	At a public ASDB Board meeting, ASDB leadership formally presented proposed organizational changes for the first time regarding its Itinerant Services Program, including renaming it from Itinerant Services to Outreach Services, separating the leadership structure for blind/visually impaired itinerant services from deaf/hard of hearing itinerant services, and providing more detail regarding the cooperative sites, such as the types of services that will be available at a given site. During this presentation, ASDB did not provide details about all cooperative sites, noting that agreements for these sites were still in process.
May 20, 2026	IEP meetings to reassess Tucson campus student placements for fiscal year 2027 were completed. As of May 20, 2026, 4 students from the Tucson campus will attend the new Copper Creek Elementary location, 25 students from the Tucson campus will not attend school at the new location and instead will obtain education elsewhere, and 10 students had not confirmed their placements for the 2026-2027 school year. ¹²¹

¹²¹ For these 10 students, as of May 20, 2026, ASDB had completed their IEP reviews and offered new placements, including services provided by the student’s district of residence, itinerant services, and attendance at an ASDB cooperative site.

Appendix J: Status of selected recommendations from the Auditor General’s 2022 Performance Audit and Sunset Review

The Arizona Auditor General’s 2022 *Performance Audit and Sunset Review of the Arizona State Schools for the Deaf and the Blind (ASDB)*, Report 22-109, included 15 recommendations to ASDB, including subparts to the recommendations. We were asked to assess the status of 9 of the 15 recommendations made in the 2022 report, related to capital planning, ASDB’s post-school outcomes (PSO) survey, and complaints. This appendix provides the implementation status of those 9 recommendations.

ASDB’s status in implementing 9 recommendations from the 2022 performance audit report

Implementation Status		Number of Recommendations
	In process	2 recommendations
	No longer applicable—superseded by new recommendation(s)	7 recommendations

Finding 1: ASDB has not developed and implemented a multi-year capital plan and projected capital budget, hindering its ability to address capital improvement needs in a timely and cost-effective manner.

1. ASDB should develop and implement a comprehensive, multi-year capital plan and projected capital budget that assesses, identifies, and documents its capital needs, consistent with Government Finance Officers Association best practices. The comprehensive, multi-year capital plan and projected capital budget should:
 - a. Cover a period of at least 3 years.

Implementation Status: No longer applicable – superseded by new recommendations.

At the time of the 24-month follow-up, the Auditor General found that ASDB had implemented recommendations 1a, 1b, and 1c. However, the Auditor General found that ASDB’s implementation of recommendations 1d and 1e was still in process.

We reviewed the implementation status of recommendations 1d and 1e to identify any progress ASDB made between the 24-month follow-up review and our engagement. We found that ASDB submitted requests for capital funding through the ADOA process and was in the process of developing draft legislation that, if approved, would allow it to leverage debt instruments to fund projects. Ultimately, in October 2025, we determined that ASDB did not have adequate information needed to develop a financing strategy as recommended, due to uncertainty regarding potential changes to its fundraising authority and its reliance on legislative appropriations.

However, in January 2026, ASDB announced that it would vacate the Tucson campus and lease the Copper Creek Elementary School in the Amphitheater Unified School District No.10. This change will have major impacts on ASDB’s Capital Improvement Plan (CIP) and will require ASDB to entirely reassess its project priorities, project scope, timing and cost, available funding, financing

strategies, and capital budget. As discussed in Chapter 9, pages 43 through 49, ASDB has not provided clarification regarding the impact of the relocation on its CIP or Master Facilities Plan and has not identified new funding sources or potential financing. We made a new related recommendation in Chapter 9, page 49.

- b. Identify and prioritize expected capital needs by creating a schedule for those needs based on each major capital asset's lifespan.

Implementation Status: No longer applicable – superseded by new recommendations.

See explanation for recommendation 1a.

- c. Determine the full extent of each project's scope, timing, and cost.

Implementation Status: No longer applicable – superseded by new recommendations.

See explanation for recommendation 1a.

- d. Develop financing strategies to implement projects and fund ongoing operating and maintenance costs.

Implementation Status: No longer applicable – superseded by new recommendations.

See explanation for recommendation 1a.

- e. Adopt a formal capital budget as part of ASDB's annual or biannual budget process that is directly linked to, and flows from, the multi-year capital plan.

Implementation Status: No longer applicable – superseded by new recommendations.

See explanation for recommendation 1a.

- 2. ASDB should develop and/or update and implement multi-year capital planning policies and procedures that include the following:

- a. Guidelines for creating and updating a multi-year capital plan and budget, and for coordinating multiyear capital projects, including the promotion of long-term operational and capital financing strategies.

Implementation Status: In Process

At the time of the 24-month follow-up, the Auditor General determined that the implementation of recommendations 2a and 2b was still in process. The Auditor General found that ASDB's capital improvement and planning policies and processes for developing and maintaining a multi-year capital improvement plan and associated budgets did not include guidelines for coordinating multiyear capital projects or promoting long-term operational and capital financing strategies. Additionally, the Auditor General found that while ASDB had made some improvements to their capital planning policies, these policies did not include requirements for regularly updating planning documentation to address infrastructure needs as conditions change.

We reviewed the implementation status of these recommendations and conducted interviews with ASDB officials to identify any additional

implementation efforts undertaken after the 24-month follow-up. ASDB stated that they met with the Arizona Department of Administration's General Services Division (GSD) to identify other state agencies that could provide examples of policies that include guidelines for coordinating multi-year capital projects or for promoting other long-term operational or capital financing strategies. According to ASDB officials, GSD was unable to provide any examples. Therefore, they did not make any additional effort to modify their existing policies to include financing strategies.

We identified and reviewed the 12 policies that existed at the time of the Auditor General's 24-Month Follow-Up report and were relevant to facilities, budgeting or funding. As the Auditor General found, none of the 12 policies include guidelines for creating and updating a multi-year capital plan and budget, address the coordination of a multi-year capital budget, or require ASDB to develop a formal capital budget. In 2 of the policies that ASDB updated subsequent to the 2022 report, ASDB included requirements for regularly updating planning and associated documentation to determine infrastructure needs as conditions change.

Additionally, we reviewed a draft policy created after the 24-month follow-up titled "FARA – Facilities Development Goals/Priority Objectives." Unlike the 12 policies we reviewed, the draft policy contains elements related to guidelines for creating a multi-year capital plan and budget, promotion of long-term operational and/or capital financing strategies, and a requirement to regularly update planning and associated documentation to determine development of infrastructure needs as conditions change. However, the draft policy still does not address the coordination of a multi-year capital budget and does not require ASDB to develop a formalized capital budget.

- b. Requirements for regularly updating planning and associated documentation to determine development or infrastructure needs as conditions change.

Implementation Status: In Process

See explanation for recommendation 2a.

Sunset Factor 2: The extent to which the agency has met its statutory objective and purpose and the efficiency with which it has operated.

- 4. ASDB should develop and implement policies and procedures for analyzing PSO surveys agency-wide, including using ADE's PSO data-based action planning template to help it identify predictors of post-school success and to develop standardized action planning steps for improving transition services.

Implementation Status: No longer applicable – superseded by new recommendations.

At the time of the 24-month follow-up, the Auditor General determined that this recommendation was still in process and was being implemented in a different manner than suggested in the recommendation. Specifically, ASDB noted that it was not planning to develop a formalized policy but had developed a standardized procedure for analyzing its survey results agency-wide. The procedure required ASDB to identify and inform students about the upcoming survey, identify the staff responsible for gathering responses, and use ADE's action planning template to improve key areas. The

procedure further required the action plan developed using ADE's template to include steps for staff to identify trends among student groups, compare the results to state-level data, observe other schools that have better results, and ensure staff have needed expertise.

We reviewed the implementation status of this recommendation and determined that ASDB has not made further progress toward implanting this recommendation since the 24-month follow-up. Specifically, we noted that ASDB had not yet completed the action plans for fiscal year 2024 or fiscal year 2025 as required by its procedure. ASDB attributed its failure to complete these plans to an ongoing effort with ADE focused on developing a corrective action plan to improve document standardization in Individualized Education Plans. As a result, the Auditor General recommended in the 2026 ASDB Sunset Review that ASDB implement its procedure to use ADE's PSO action-planning template for analysis.¹²²

Sunset Factor 6: The extent to which the agency has been able to investigate and resolve complaints that are within its jurisdiction and the ability of the agency to timely investigate and resolve complaints within its jurisdiction.

7. Develop and implement policies and procedures for tracking all complaints throughout the complaint resolution process, including established timeframes for investigating and resolving all complaints.

Implementation Status: No longer applicable – superseded by new recommendations.

At the time of the 24-month follow-up, the Auditor General determined that this recommendation was still in process. The Auditor General found that while ASDB has developed several policies related to complaint handling, these policies do not include established timeframes for investigating and resolving all types of complaints it receives. They also found that ASDB policies also do not establish requirements for prioritizing complaints for review and investigation based on the severity of the complaint and/or allegations.

We reviewed the implementation status of this recommendation to determine whether progress was made. We performed a review of ASDB complaint policies and found that ASDB still has not developed policies for prioritizing complaints, and while investigation and resolution timeframes exist, there is inconsistency and confusion around the timeframes provided. We made a new related recommendation in Chapter 2, pages 14 to 17.

¹²² Arizona Auditor General Report 26-116, *Sunset Review of the Arizona State Schools for the Deaf and the Blind*, September 2026.

Appendix K: Objectives, Scope, and Methodology

Sikich conducted this audit in accordance with the performance audit contract established with the Arizona Auditor General on March 26, 2025, pursuant to a December 10, 2024, resolution of the Arizona Joint Legislative Audit Committee. We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards*, as issued by the Comptroller General of the United States (2018 Revision, Technical Update April 2021). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Objectives

We identified 9 research objectives for the audit which we subsequently communicated to management via a notification letter dated April 7, 2025, as well as during the audit's entrance conference. Specifically, our initial audit objectives were as follows:

Initial Audit Objectives

1. To what extent do ASDB staff qualifications and levels comply with state and district requirements and compare to other relevant standards, best practices, and comparable educational entities?
2. To what extent has ASDB implemented its classroom oversight policies and procedures and how do these policies and procedures compare to state laws, rules, and standards?
3. To what extent has ASDB implemented its staff evaluation policies and procedures and how do these policies and procedures compare to recommended or research-based practices for conducting educational employee performance evaluations?
4. How do ASDB's teacher salaries compare to district, statewide, and national average teacher salaries?
5. How do the education and other related services for the (1) Tucson campus, (2) PDSD, (3) itinerant services program, and (4) ELP compare to other selected states' practices, evidence-based practices, and government/industry standards or recommendations?
6. How does ASDB's cost-per-student compare to other selected states or available benchmarks for:
 - a. Direct instructional costs?
 - b. Total cost of instruction?
 - c. Other administrative and operational costs?
7. How do ASDB student outcomes, including graduation requirements, compare:
 - a. Across the ASDB programs?
 - b. To other selected states?
 - c. To the Arizona State Board of Education requirements?

8. To what extent has ASDB established, implemented, and monitored its complaint-handling process—including making complaint-handling information readily available on its website—to ensure a safe, secure, and healthy environment for students?
9. To what extent do ASDB's current capital plans implement the recommendations of the Office's 2022 performance audit?

Revised Audit Objectives

According to GAGAS, audit objectives can be thought of as questions about the program that the auditors seek to answer, based on evidence obtained and assessed against criteria (8.08). Auditors may need to refine or adjust the audit objectives, scope and methodology as work is performed (8.09). Based on the audit work we performed, we subsequently refined our audit objectives as follows:

1. To what extent did ASDB students who graduated in 2024 and 2025 meet graduation requirements?
2. To what extent did ASDB establish, implement, and monitor its complaint-handling process to ensure a safe, secure, and healthy environment for students?
3. Did ASDB obtain and review all required background checks for employees in fiscal years 2022, 2023, and 2024?
4. To what extent did ASDB staff meet State and agency qualification requirements in fiscal years 2022, 2023, and 2024?
5. To what extent did ASDB monitor teacher absences and staff vacancies in fiscal years 2022, 2023, and 2024 to determine their impact on students?
6. To what extent did ASDB implement its staff evaluation policies and procedures in fiscal years 2022, 2023, and 2024 and how did these policies and procedures compare to State requirements for educational employee performance evaluations?
7. To what extent has ASDB managed its student-teacher ratios in accordance with internal policy?
8. To what extent did ASDB implement an effective overall system of internal control related to its management of students and staff since fiscal year 2022?
9. How did ASDB communicate organizational changes in 2026 and how did these changes affect ASDB's capital plans?
10. How do the education and other related services provided by ASDB compare to other selected states' practices?

Audit Scope

The initial scope of this audit, as communicated to ASDB in April 2025 was July 1, 2021, through June 30, 2024 (fiscal years 2022-2024), and included:

- All ASDB programs operating during the scope period.
- All educational levels provided by ASDB, from preschool through 12th grade, including AzEIP in-home programs.
- ASDB teachers and staff providing services at any facility/location, including itinerant services provided in other school districts.

Refined Audit Scope

To refine the scope associated with the refined objectives, we first classified staff into 1 of 4 categories (further details are found in the Methodology section below):

1. *Teachers*: Those who are responsible for planning, delivering, and assessing in-classroom instruction in a specific subject or grade level. This position requires certain education, licensing, and certification requirements.
2. *Support Staff*: An employee who is not a teacher, but supports students' academic, social, emotional, and career development.
3. *Administration*: An employee responsible for overseeing the daily operations and long-term planning of a school or school district.
4. *Other*: An employee whose job responsibilities do not fall within the first 3 categories (teacher, support staff, or administration).

Any scope limitations associated with these classifications are identified for each relevant objective below.

During the course of the audit, we revised the scope for the following topic areas as follows:

1. Student Outcomes

Scope: Fiscal years 2024 and 2025. The fiscal years in scope for this section are driven by data reliability issues with ASDB's Student Information System (SIS) that was in place in fiscal years 2022 and 2023. The unit of analysis is ASDB students and graduates from the PDSD and Tucson campuses. We evaluated 3 types of student outcomes:

- (1) Graduation requirements and rates,
- (2) Standardized testing and benchmark assessments, and
- (3) Post-School Outcomes (PSO) survey results.

2. Complaints

Scope: August 12, 2024, through June 30, 2025. The years in scope for this objective reflect the dates in which ASDB's complaint portal developed to address prior Auditor General recommendations was operational. We conducted detailed testing on all 21 complaints submitted during the time period.

3. Qualifications

Scope: Fiscal years 2022 through 2024. We limited the analysis and detailed testing to the Teacher, Support Staff, and Administration classification groups because these staff are responsible for the daily education, instructional design, and support services of ASDB students.

4. Teacher Absences

Scope: Fiscal years 2022 through 2024. We limited the analysis and detailed testing to the Teacher classification group to determine how student education is impacted by teacher absences.

5. Vacancies

Scope: Fiscal years 2022 through 2024. The overall vacancy analysis included all classification groups, but to understand the impact of vacancies on students, we limited detailed testing to the Teacher and Support Staff classification groups.

6. Staff Evaluations
Scope: Fiscal years 2022 through 2024. We limited the analysis and detailed testing to the probationary or permanent staff within the Teacher, Support Staff, and Administration classification groups.
7. Student-Teacher Ratios
Scope: Fiscal years 2024 and 2025; with point in time observations in September 2025. The change in scope years for this area were driven by data reliability issues with ASDB's SIS that was in place in fiscal years 2022 through 2023. The unit of analysis for this section is individual classrooms on the PDSD and Tucson campuses. We relied on a subset of the Teacher classification group to assist in determining the sample for detailed testing.
8. Capital Planning
Scope: ASDB actions taken since the publication of the Auditor General's 24-month follow-up report in February 2025.
9. State Comparisons
Scope: Fiscal years 2022 through 2025, dependent on data availability. We selected 6 states to benchmark ASDB against and defined evidence-based practices as those published or promoted by prominent organizations in the deaf and blind community or those provided by government agencies, such as the U.S. Department of Education.

Methodology

To address all objectives, we identified and summarized ASDB policies and procedures, as well as other relevant laws, standards, guidance, and best practices. We obtained and analyzed relevant ASDB data, assessed the data's reliability, and, as appropriate, selected samples to perform detailed testing. We also reviewed the Auditor General's 2022 Performance Audit and Sunset Review of ASDB, as well as the 2025 follow-up report to identify relevant findings and recommendations. As required by the relevant objectives, we reviewed ASDB's internal process documentation associated with any actions ASDB officials reported taking since the February 2025 follow-up report. The sections below provide additional detail regarding the specific methodologies we employed across the various audit objectives. In addition, we conducted over 60 interviews with ASDB staff and management. We conducted these interviews virtually, and in-person during 4 site visits to the ASDB campuses.

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards*, as issued by the Comptroller General of the United States (2018 Revision, Technical Update April 2021). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We conducted the audit in Alexandria, VA; Springfield, IL; Phoenix, AZ; Tucson, AZ; and remotely, from April 2025 through July 2026.

Policies, Procedures, and Guidance

For all audit objectives, we obtained and analyzed relevant ASDB requirements as identified via policies, procedures, guidance, or training documentation. To identify ASDB requirements for staff certifications, education, endorsements, and other staff requirements, including background

checks, we also reviewed 549 ASDB position descriptions. As discussed in the Data Analysis section, pages 109 to 112, we also reviewed policies, procedures, and guidance associated with relevant data systems as part of our data reliability assessment.

We reviewed relevant laws, regulations, rules, standards, and guidance in place during fiscal years 2022 through 2024 from the following sources:

- Arizona revised statutes
- Arizona administrative code
- Arizona Department of Education standards, guidance, and related information
- Arizona State Board of Education standards and guidance
- The State of Arizona Accounting Manual (SAAM)
- Federal laws and regulations
- The U.S. Government Accountability Office's (GAO) Green Book

We used these sources to identify external criteria related to certification, education, endorsements, and other requirements for staff working with sensory-impaired students. We also used these sources to identify any Arizona state requirements associated with graduation requirements, staff evaluations, and student-teacher ratios.

We then compared ASDB's requirements to the relevant external laws, policies, procedures, and guidance we identified in the areas of graduation requirements, staff qualifications, student-teacher ratios, and staff evaluations. This process involved a detailed review of ASDB's documented standards alongside relevant external requirements to assess alignment, identify discrepancies, and evaluate compliance with external requirements. Where appropriate, we compared our findings to recommended practices for organizational management detailed in the Green Book, and the SAAM.

Data Analysis

Staff Data from the Human Resource Information System (HRIS)

We first obtained and analyzed relevant ASDB staff record data from ASDB's Human Resource Information System (HRIS) for fiscal years 2022 through 2024. This data included all relevant position information, salaries, education levels, years of experience, hire dates, and, as applicable, termination dates. We initially assessed the reliability of this data by reviewing it for completeness and logical consistency. We compared the records for staff by fiscal year based on their HRIS ID to identify the total staff population during the scope period, including any position changes or other record discrepancies. We also specifically reviewed the salary, education level, and years of experience fields.

We also examined reports generated from HRIS related to employee evaluation records. We obtained and analyzed a complete dataset of evaluation records from HRIS for the scope period. During the scope period we audited, ASDB manually generated HRIS staff reports on a weekly basis and input into DocuNav, a data repository used to store all documents related to an employee's file. ASDB stored detailed evaluation information in DocuNav along with the higher-level reports from HRIS, including the final evaluation report, as well as data about the evaluation, such as the resulting rating or date of evaluation.

We interviewed ASDB personnel responsible for overseeing HRIS to gain further insight into system operations, data management practices, and any discrepancies we identified. Based on these assessments, we concluded that the data was sufficiently reliable for further analysis. We further assessed reliability during sample testing, which involved reviewing source documentation.

We then obtained and analyzed 549 position descriptions associated with every staff person employed by ASDB during the scope period to classify each position description as (1) for Teacher, (2) for Support Staff, (3) for Administration, or (4) for Other. Table 24 details the number of positions in each category.

Table 24: Count of position descriptions grouped by classification

	Fiscal year 2022	Fiscal year 2023	Fiscal year 2024
Teacher	22	22	17
Support Staff	58	73	69
Administration	27	32	31
Other	<u>62</u>	<u>72</u>	<u>64</u>
Total	<u>169</u>	<u>199</u>	<u>181</u>

Source: Sikich staff analysis of ASDB position descriptions.

After classifying all position descriptions, we assigned relevant classification numbers, 1 through 4, to each staff record in HRIS, based on the job title in that data. We interviewed relevant ASDB officials to resolve any discrepancies between the HRIS job title and available position descriptions. These classifications provide the foundational basis for most of the audit's analysis and sample testing, ensuring we addressed the unique requirements and standards applicable to different employee groups.

Analysis of Teacher Absences

We obtained ASDB's data on staff absences associated with the Phoenix and Tucson campuses, which is required to be recorded and maintained in an absence data system. For teachers, ASDB is supposed to use this data system to identify when substitute teachers are needed, assign substitutes, and record notes and explanations related to a particular absence. Each leave request is assigned a Request ID.

To assess the reliability of the absence data, we tested the data to determine its completeness and logical consistency. We found that there was missing data in various fields, including the Employee ID field (which is supposed to match the HRIS ID). In addition, we noted that position description information did not fully align with the HRIS data fields. To be able to perform further analysis, we made reasonable assessments based on employee names and added the HRIS ID to those records missing it. This allowed us to incorporate the position classifications we identified and compare them to the categories already present in the data. To further assess completeness, we compared the number of HRIS IDs we included in the "Teacher" category that were present in the absence data system for each program and fiscal year to the total number of HRIS records in the "Teacher" category. For 1 program and fiscal year, these numbers matched, but in all other cases, the number of HRIS records exceeded the number of HRIS IDs in the absence data system for the "Teacher" category.¹²³ Although it is not expected that every

¹²³ In fiscal year 2023, the number of Record ID's with a classification of "1" representing "Teacher" within the Early Learning Program at PDSD matched the number of HRIS IDs in that program with a classification of "1".

employee will be absent at least once per year, the volume of the difference suggested that the data in the absence data system was incomplete.

We also found that the Request ID in the absence data system is not a unique identifier, and several records can share a single Request ID. In addition to true duplicates, in some instances, multiple records had the same Request ID because a separate record was created for each day of a multi-day request. In other instances, the leave type was different for different records with the same Request ID. Furthermore, we found additional reliability concerns during the course of our detailed testing, as described in Chapter 5, pages 25 to 30.

Based on the numerous reliability concerns, we determined that the absence data was not sufficiently reliable to report on overall trends related to teacher absences. However, because this system is the system of record that ASDB uses to identify whether a substitute is required and assigned, and because the majority of teachers on the Phoenix and Tucson campuses were present in the data, we determined that the data was sufficiently reliable for drawing a sample of reported absences for us to conduct detailed testing.

Student Information System

ASDB's SIS contains detailed information related to students and classroom assignments. However, at the end of fiscal year 2023, ASDB changed the software platform underlying its SIS, and did not fully migrate its historical data. Our review of the data provided for fiscal years 2022 through 2023 identified numerous inconsistencies and incomplete records. As a result, we determined that the SIS data associated with our initial scope period was not reliable. Instead, we obtained the SIS data from the new system for fiscal years 2024 and 2025. To assess the reliability of the fiscal year 2024 and 2025 SIS data, we conducted interviews and a walkthrough of the SIS with relevant officials, reviewed available documentation related to the data system, including user guides, and reviewed the classroom data for completeness and logical consistency. On the basis of this work, we determined the SIS data from fiscal years 2024 and 2025 were reliable for the purposes of our audit objectives involving analysis or sampling for students, including related to student outcomes and student-teacher ratios.

Student Outcomes Data Analysis

- **Graduation Analysis:** To analyze ASDB's graduation requirements and rates, we reviewed relevant ASDB and Arizona policies and compared them to the requirements in the selected states. We also obtained listings of ASDB graduates from 3 sources: ASDB's SIS, lists maintained by each campus principal, and ADE. Because of the data limitations associated with the SIS, we obtained these lists for fiscal years 2024 and 2025. To assess the reliability of the reported graduates, we compared these listings to each other and found several anomalies across all sources. We discuss this analysis and its associated reliability concerns further in Chapter 1, pages 8 to 13.
- **Standardized Testing Analysis:** To analyze ASDB's standardized testing and benchmark assessment results, which are reported in Appendix C, pages 67 to 75, we first developed a comprehensive list of all assessments ASDB students take in each grade and for each disability type and severity. To compare the student listings to the available enrollment data in SIS, we then obtained all standardized tests noted in our interviews and ASDB's 2 main benchmark exams for fiscal years 2024 and 2025. We determined that the standardized testing and benchmark assessment data were reliable for the purposes of summarizing testing results.

We analyzed all ASDB standardized test results and 2 key benchmark assessments for fiscal years 2024 and 2025 to identify trends in testing scores as they relate to the 4 strata identified below:

- Type of disability (deaf, blind, deaf or blind with additional disabilities, and deafblind)
- Severity of disability (academic students versus life skills students)
- Age/grade
- ASDB Program (Residential, PDSB, and Tucson Day School)¹²⁴

Complaint Data Analysis

To determine how effectively ASDB implemented its complaint policies and web-based portal, we obtained complete data for all complaints and grievances submitted while the portal was operational. We completed an initial assessment of the reliability of the complaint data by reviewing the data for completeness and logical consistency. We determined the data was reliable enough to proceed with further analysis. There were 21 complaints submitted to ASDB between August 12, 2024, and June 30, 2025. Of these complaints, 6 were withdrawn. We then obtained and analyzed the complete complaint files for the remaining 15 complaints.

Sample Selection and Detailed Testing

We independently selected samples to complete detailed testing for all audit objectives except the objectives related to complaints and capital planning. Given the varied scope of each objective, we tailored our sample selection methodology to ensure we obtained sufficient and appropriate evidence to respond to the particular objective. Each sample selection and testing methodology we employed is described separately below.

Graduate Sample Selection

To determine whether students who graduated met ASDB and Arizona graduation requirements, we selected 2 samples for detailed testing. We first selected a random sample of 34 (17 students from each year) from the group of 51 students who appeared in all 3 data sources. We then selected a judgmental sample of 6 students from the group of 16 students who did not appear in all 3 data sources. We obtained and reviewed available student transcripts and IEPs along with ASDB's list of civics exam scores. Within the IEPs, we noted whether the graduate had a documented exception from any course requirements or from the civics exam. We noted whether the students received the required number of credits in total and in each subject. We also reviewed ASDB's civics exam tracking document to verify that the student took the required civics exam and obtained a passing score.

Staff Qualifications Sample

To assess the extent to which ASDB staff met their assigned position requirements, we created a deduplicated list of all teachers, support staff, and administrative personnel employed by ASDB at any point during fiscal years 2022 through 2024, resulting in a sample population of 711. We then selected a simple random sample of 45 employees consisting of 13 teachers, 31 support staff and 1 administrative personnel. For each sampled individual, we created a customized testing sheet based on the specific requirements associated with their assigned

¹²⁴ We did not review scores for itinerant services since those are not maintained by ASDB. We also did not identify standardized tests for preschool or early-intervention students.

position.¹²⁵ We grouped the requirements into the following categories to allow for summary analyses across different positions:

- Licensing and certification, such as teaching certifications, CPE/First Aid certifications (safety-related requirements), and interpreter credentials
- Education requirements, including academic credentials relevant to the role
- Experience such as prior work experience applicable to the position
- Other requirements, including background checks and fingerprinting (security-related requirements), braille experience, constitution requirements, or defensive driving training

To further assess security-related requirements, we requested documentation to support each employee's compliance with their applicable background check requirements, such as a copy of the sampled employee's fingerprint clearance card or evidence that they had satisfactorily completed a fingerprint-based criminal history records check. As discussed in Chapter 3, pages 17 to 20, ASDB could not provide sufficient documentation related to fingerprint-based criminal history records checks. For the 27 sampled employees with a fingerprint clearance card, we verified the validity of the card with the Arizona Department of Public Safety.¹²⁶

Teacher Absences

Although we previously determined that the absence data system did not include all teacher absences that occurred during the scope period, we selected a simple random sample of 45 of 4,412 absences recorded in the absence data system during fiscal years 2022-2024 to ensure our sample testing could capture any other reliability problems within the absence data system.¹²⁷ To select this sample, we first combined the absence data from the absence data system for each of the years in scope to create a total population of 9,383 absences recorded in the absence data system during the period. Because 25 percent of the records in the original absence data system data did not contain Employee IDs, we used the "Position" field to filter the data to 4,412 absences taken by teachers during the scope period, from which we drew a random sample of 45 teacher absences for detailed testing.

We then obtained and reviewed documentation associated with each of these 45 absences to determine whether ASDB managed them in accordance with the identified policies and procedures, including those related to substitute teachers and documentation. We also traced the sampled absence data system records to the source records to further assess data quality.

Vacancies

To identify the vacancies that existed during the audit's scope period, we used the hire and termination dates, as well as the unique position codes included in HRIS to identify a total of 358 vacancies. We used the position code for each record that included a termination date within our scope period and compared it to the overall staff record data from HRIS to determine the duration of each vacancy. We then performed a separate analysis of vacancies for teacher

¹²⁵ Certain requirements, such as CPR certification, applied across all position types. Others, such as background check and fingerprinting requirements, were required for all positions, but the specific details of the requirements are based on whether a position was classified as "certificated" or "non-certificated." Certificated positions are paid from the related services, teacher, or substitute teacher salary schedules. Non-certificated positions are paid from all other salary schedules.

¹²⁶ <https://psp.azdps.gov/services/cardStatusRequest>

¹²⁷ Teacher absences at ASDB were selected using a random sampling approach, which reduces selection bias, but the detailed testing results are not generalizable to the full population of teacher absences.

and support staff positions to determine any impact the vacancies may have had on students. From the population of 264 total teacher and support staff vacancies, we selected a simple random sample of 32 for additional testing, which we completed via a standardized questionnaire. For each of the sampled vacancies, we requested that ASDB provide the following information:

1. Was a substitute with equivalent qualifications used to cover this vacancy?
2. Was a temporary staff with less stringent qualifications used to cover this vacancy?
3. Were classrooms reallocated to manage this vacancy? If so, did student-teacher ratios increase?
4. What recruiting efforts were used to attempt to fill this vacancy?
5. Were class or service offerings changed as a result of this vacancy?
6. If the vacancy involved a teacher leaving an established class mid-year, please provide the list of students (identified by student ID) in the class.

Staff Evaluations

In addition to completing an overall analysis of the HRIS evaluation data, we selected a sample of 44 of 601 staff to assess compliance with both external criteria and internal ASDB policies and procedures related to evaluations. The sample included 5 judgmentally selected senior administrators and 39 randomly selected teachers, support staff, and administrators. The 5 senior administrators selected were the Superintendent, 2 Assistant Superintendents, the Director of Blind Programs, and the Director of Deaf Programs. For each sampled employee, we reviewed all available evaluations for fiscal years 2022, 2023, and 2024.

Student-Teacher Ratios

As noted previously, the scope of the student-teacher ratio analysis was individual classrooms. Because classrooms are not assigned a unique identifier in SIS that would enable us to sample them directly, we designed a sampling methodology reliant on the teacher category within the HRIS data, as previously described. We limited the teacher classification to campus-based locations, to ensure that only teachers operating in classrooms were in the sample population. We then randomly selected 43 teachers from a population of 96 for additional detailed testing. To identify the classrooms associated with the randomly selected teachers, we completed the following steps:

- We reconciled each sampled teacher to the SIS classroom data from fiscal years 2024 and 2025 to determine whether each selected teacher was assigned at least 1 classroom within the SIS data.
- We identified 26 of the 43 teachers with classrooms assigned within the SIS data.¹²⁸ These 26 teachers were associated with 504 classrooms, for which we then completed detailed testing.
- Based on the class rosters in SIS, we identified the assigned student-teacher ratio for each of the 504 classrooms.

¹²⁸ The remaining 17 teachers did not have an assigned classroom in the SIS data for fiscal years 2024 or 2025, or were assigned students in a program that did not take place in a classroom setting, like early education. These teachers were included in the initial population because they were identified as employees at campus-based locations in the HRIS data during fiscal years 2022, 2023, or 2024.

- We then compared the calculated student-teacher ratio to the applicable standard established in *IIB-R: Class Size (Special Education)*, which sets forth the agency's recommended student-teacher ratios for campus-based instruction.

In addition, during our site visits to the campuses in September 2025, we completed on-site observations of student-teacher ratios for 33 classrooms using a judgmental sampling approach (non-random). While these observations took place during fiscal year 2026 and are therefore outside the scope period of the overall audit as well as the adjusted scope period of this portion of the methodology, they provided valuable additional insight regarding student-teacher ratios.

Comparative State Sample

To identify selected states for comparison to ASDB, we first reviewed publicly available information related to the states' deaf and blind schools' governance structures, student eligibility requirements, and descriptions of services of 25 states both similar and different from Arizona. Based on this research, we selected a judgmental sample of the following 6 states and schools:

- California: California School for the Deaf, Riverside (CSDR) and California School for the Blind (CSB)
- Colorado: Colorado School for the Deaf and Blind (CSDB)
- Montana: Montana School for the Deaf and Blind (MSDB)
- New Mexico: New Mexico School for the Deaf (NMSD) and New Mexico School for the Blind and Visually Impaired (NMSBVI)
- Texas: Texas School for the Deaf (TSD) and Texas School for the Blind and Visually Impaired (TSBVI)
- Utah: Utah Schools for the Deaf and Blind (USDB)

For each selected state, we sent an initial survey to each state school to obtain information related to educational outcomes, costs, program models, and instructional methods. We also interviewed officials from the schools in our scope and obtained additional documentation.

To identify evidence-based practices for sensory impaired students, we researched reputable organizations that promote educational access for deaf and blind students in the United States, such as the National Deaf Center, the American Speech Language Association, and the National Federation for the Blind. Within each organization's website, we searched their resources to identify any academic studies promoted by the organization. In addition, we researched federal and state legislative requirements for educating sensory impaired students.

Relocation of the Tucson Campus

To assess how the organizational changes that ASDB announced in 2026 affect ASDB's capital plans, we conducted interviews with ASDB administration officials; reviewed relevant documentation provided to the public, the ASDB Board, staff, and parents; and assessed internal cost analyses and student placements. We also attended a public and community meeting held on the Phoenix campus, and attended or reviewed transcripts of ASDB Board meetings in February, March, and July 2026.

We express our appreciation to Superintendent Reichman and ASDB staff for their cooperation and assistance throughout the audit.

Appendix L: Auditor's Comments on ASDB's response

The Joint Legislative Audit Committee requires all agencies to respond to whether they agree with audit findings and plan to implement the recommendations. We appreciate ASDB's response, including its agreement to implement or implement in another manner all recommendations. However, ASDB has included certain statements in its response that necessitate the following clarification. Specifically,

Chapter 2: Complaints

As outlined in its response, ASDB did not agree to the finding's statement that its actions related to complaints could potentially affect student and staff safety, and asserts that ASDB prioritizes staff and student safety, including by putting investigated staff on administrative leave. However, as discussed in Chapter 2, pages 13 to 17, ASDB did not explicitly prioritize any of the complaints it received between August 2024 and June 2025, based on factors that could impact student and staff safety, and did not have policies, procedures, or guidance detailing a prioritization process. Additionally, our report does not indicate that any of the 15 complaint files we reviewed had staff that had been placed on administrative leave during the investigation, including substantiated complaints of sexual harassment, and none of ASDB's existing complaint policies specify when putting a staff member on administrative leave in relation to a complaint allegation would be required. Implementing the recommendations included in Chapter 2 will help ensure that ASDB is addressing complaints in a timely manner and effectively ensuring student and staff safety.

Chapter 3: Background Checks

As outlined in its response, ASDB asserts that it obtains and reviews all fingerprint background checks using a yearly tracking spreadsheet to monitor compliance. However, as discussed in Chapter 3, pages 18 to 20, we found that the tracking spreadsheets ASDB maintained during the audit period were incomplete – which ASDB acknowledges in its response – and as a result did not contain sufficient details for us to corroborate that ASDB did obtain and review the required fingerprint background checks.

In its response, ASDB also states that we clarified that background check records should align with the Arizona State Library and Archives Personnel Files retention schedule. However, our report and recommendations do not specify that ASDB's retention of background check records should align with the Arizona State Library and Archives Personnel Files retention schedule. Throughout the course of the audit, ASDB provided or directed us to 10 individual requirements associated with the retention of background check information. As stated in Chapter 3, page 20, we found ASDB had not established internal policies, procedures, or written guidance defining which retention requirements for background-check documentation it will follow, to include the specific information that will be captured or retained.

Finally, ASDB states in its response that the audit report may misinterpret ASDB policy. However, ASDB did not separately provide us with specific instances within the report where this misinterpretation was evident, nor does its response provide such instances. For example, the statement provided in its response following its claim that we have misinterpreted policy restates A.R.S. §15-1330 requirements for non-certificated personnel, which is included on pages 18 to 20 of the audit report, and is the criteria against which we assessed ASDB's compliance. ASDB also noted that its internal policy is more stringent than A.R.S. §15-1330 for non-certificated staff because it requires non-certificated staff to submit fingerprints within 7 days of employment, rather than the 20-day period required by A.R.S. §15-1330(B). However,

the findings in Chapter 3 are based on the 20-day period, which means that ASDB also did not meet its more stringent requirement of 7 days.

Chapter 8: Internal Controls

In its response, ASDB states that “there is no evidence to support the premise that ASDB leaders mismanaged...” However, the findings, conclusions, and recommendations included in Chapters 1 through 7 of the report, as summarized in Chapter 8, pages 38 to 42, clearly demonstrate that ASDB’s system of internal control contains a number of deficiencies that have limited its ability to ensure educational quality or student safety and to manage its day-to-day operations. These chapters include 39 recommendations designed to improve ASDB’s management of its day-to-day operations and achievement of statutory objectives.

ASDB also states that there is no evidence to support the premise that leaders “engaged in intentional wrong-doing,” but the audit report does not make this assertion, and we have not referred any individuals for further investigation as a result of this work.

Chapter 9: Tucson Campus Relocation

ASDB’s response to Chapter 9 contains numerous assertions that are contradicted by the evidence and detailed timeline provided within Chapter 9, pages 43 through 49, and the associated Appendix I, pages 97 to 100. Most significantly, ASDB states that the relocation announcement followed its established governance process, including presentations in public meetings and Board approval prior to implementation. However, all of the stated activities occurred *after* the decision was announced to the public. As evidenced by our audit report and the publicly available communications, stakeholders were not provided with any opportunity to discuss the decision or potential alternatives before the decision was presented as final. As one example, the initial communication did not include any statement that the decision required or was pending ASDB Board approval.

Additionally, in its response, ASDB states that “A revised Master Facilities Plan could not be prepared until the Board had sufficient information regarding future enrollment, educational programming, staffing levels, and long-term operational requirements.” However, this statement fails to acknowledge that ASDB’s existing Master Facilities Plan was completed in 2024, less than two years prior to the 2026 organizational decision. At that time, the Master Facilities Plan noted that the Tucson Campus had been experiencing a decline in enrollment but had started to see a stabilization of enrollment ranging from 115 to 150. These numbers align with the enrollment numbers presented by ASDB as justification for the relocation. Although the Master Facilities Plan presented two potential scenarios for each campus to address ASDB’s aging infrastructure and enrollment numbers, moving to a leased facility was not included as a potential option.

Furthermore, unlike the 2026 organizational changes, the process to develop the 2024 Master Facilities Plan included significant public involvement and assessment of alternative scenarios prior to finalization. Specifically, between June 2023 and March 2024, ASDB held 14 stakeholder meetings, at which the scenarios were presented and feedback was obtained and documented.

Appendix M: ASDB's response

The subsequent pages were written by ASDB to provide a response to each of the findings and to indicate its intention regarding implementation of each of the recommendations resulting from the performance audit conducted by Sikich.



"We are committed to respect,
support, and the well-being of all"

Annette Reichman, Superintendent
Katie Hobbs, Governor

Arizona State Schools for the Deaf and the Blind

ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND

Administrative Offices

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Phone: 520-770-3458 | Fax: 520-770-3711

September 2, 2026

Sikich CPA LLC

Attn: Audit Engagement Team

333 John Carlyle Street, Suite 500 Alexandria, VA 22314

Phone: +1 (703) 836-1350

Subject: Official Response to the Performance Audit of the Arizona State Schools for the Deaf and the Blind (ASDB) – Fiscal Years 2022, 2023, and 2024

Dear Sikich Audit Team,

Thank you for providing the preliminary findings, recommendations, and draft report from the performance audit of the Arizona State Schools for the Deaf and the Blind (ASDB) for Fiscal Years 2022, 2023, and 2024, conducted by Sikich CPA LLC (Sikich) on behalf of the Arizona Auditor General. We appreciate the thoroughness, professionalism, and constructive insights demonstrated by the Sikich engagement team throughout this comprehensive review.

In accordance with your protocol, ASDB has utilized the response template provided by Sikich to detail our official agency position, corrective action plans, and operational adjustments. Enclosed with this letter, please find our completed response template, which outlines our point-by-point management responses and remediation steps.

ASDB leadership is committed to strengthening governance, internal controls, fiscal accountability, and operational effectiveness. We have carefully evaluated the audit findings, and the corrective actions outlined in the attached response reflect our commitment to addressing identified deficiencies, strengthening organizational systems, and establishing sustainable processes for ongoing accountability and improvement.

Should you, your team, or the Arizona Auditor General's Office require additional clarification, documentation, or follow-up information as you finalize the performance audit report, please contact me directly at annette.reichman@asdb.az.gov.

Sincerely,

Annette Reichman

Superintendent

Arizona State Schools for the Deaf and the Blind

Cc: ASDB Board of Directors

ASDB Administration

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Chapter 1: ASDB graduated students who may have been unprepared for secondary education or transition to the job market because they did not meet requirements, and did not maintain consistent records associated with graduates, creating the risk of misreporting student information.

ASDB's response: The finding is agreed to.

Response explanation: Individualized Education Plan (IEP) teams can determine if the Civics test should be waived. This decision should be properly documented. A clear process and consistent Student Information System (SIS) will reduce record keeping errors. Records should reflect students who age out of special education services at the age of 22. The records will show who did not graduate with a high school diploma, but rather had a modified curriculum to appropriately meet their needs and align with their transition goals.

Recommendation 1: Perform a comprehensive review of student data and documentation to determine whether all students who were recorded as graduating met requirements.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Past records will be audited (2022-2023 to present) for documentation and accuracy check.

Recommendation 2: Perform a comprehensive review of student data and documentation to identify and correct errors in transcripts or other student records, including maintaining records of the corrections.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Past records will be audited (2022-2023 to present).

Recommendation 3: Perform a comprehensive review of student data and documentation to identify and correct inconsistencies in student records.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Past records will be audited (2022-2023 to present) for documentation and accuracy check.

Recommendation 4: Develop and implement comprehensive procedures and guidance related to producing, maintaining, and validating transcript information and documentation.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Standard transcript will be utilized between the two campuses and include the necessary information. SIS will be updated to automate the data.

Recommendation 5: Develop and implement comprehensive procedures and guidance related to validating satisfaction of graduation requirements to determine whether a student is on track to or has met the requirements prior to graduation.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Standard credit tracker form will be utilized between the two campuses and include the necessary information

Recommendation 6: Develop and implement comprehensive procedures and guidance related to assigning clear roles and responsibilities regarding graduate data collection and reporting.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Guide to graduation (procedures, data collection, reporting) will be created and documented.

Recommendation 7: Develop and implement comprehensive procedures and guidance related to reporting and reconciling annual graduate and student data, including timeframes for doing so.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Guide to graduation (procedures, data collection, reporting) will be created and documented.

Recommendation 8: Develop and implement comprehensive procedures and guidance related to maintaining and validating student data in Student Information System.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Guide to graduation (procedures, data collection, reporting) will be created and documented.

Recommendation 9: Develop policies, procedures, or guidance for determining, approving, and documenting State Board-required course substitutions.

ASDB's response: The audit recommendation will be implemented.

Response explanation: A procedure for approving course substitutions will be developed. ASDB will contact the Arizona Department of Education (ADE) for their template of how to approve course substitutions. This may not be a policy, but rather a procedure with a regulation. Guidance from ADE will be followed.

Recommendation 10: Develop a course catalog that identifies all courses offered to high school students at ASDB, including outlining which State Board graduation requirements each course fulfills and identifying any approved course substitutions.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Districtwide Course Catalog has been created and will be updated as additional classes are identified and matched with state course codes.

Chapter 2: ASDB did not timely investigate all complaints it received, including some complaints involving safety issues, potentially affecting student and staff safety.

ASDB's response: The finding is not agreed to.

Response explanation: ASDB acknowledges challenges with timely completion of complaint resolution. At the same time, ASDB ensures that staff and student safety is prioritized during any investigation. In these cases, staff being investigated are put on administrative leave with pay. ASDB also follows its policies in addressing the safety of its students.

Recommendation 11: Develop and implement policies, procedures, or guidance associated with prioritizing complaints, based on clearly identified criteria, and including guidance for documenting prioritization in the complaint portal.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB will develop and implement guidance regarding prioritizing complaints. Written procedures will be developed. ASDB's policy and regulation will be revised to note the existence of written procedures.

Recommendation 12: Ensure ASDB staff are correctly prioritizing complaints.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB will develop clear, written guidance. This guidance will be embedded in training for all staff utilizing the complaint portal, promoting accurate and consistent complaint evaluation across the agency.

Recommendation 13: Resolve complaints within time frames established by policy.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB will develop written procedures to keep staff aligned with established timelines. Comprehensive investigations often require thorough fact-finding that exceeds standard timelines. Written procedures will provide guidance that formally outlines an extension process. The agency will evaluate existing policy timeframes to ensure that they appropriately balance efficiency with investigative requirements.

Recommendation 14: Develop policies, procedures, or guidance specific to the complaint extension process, to include responsible parties and documentation requirements within the complaint portal.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB will develop written procedures regarding the complaint extension process. ASDB's policy and regulation will be revised to note the existence of written procedures.

Recommendation 15: Establish monitoring and enforcement processes to evaluate whether complaints are processed in adherence to ASDB policies and ensure complaint data is accurate and the files contain proper documentation.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB will deploy an internal self-audit. This will be done regularly to review active and resolved complaint and grievance files.

Recommendation 16: Develop policies, procedures, or guidance that will correct the inaccurate date information the complaint system generates related to the age of complaints.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB will develop written guidance addressing inaccurate dates that cannot be changed in the system. Appropriate system and process changes will be implemented to improve the accuracy and reliability of complaint data for current and future records.

Recommendation 17: Develop training and guidance for personnel tasked with managing complaints related to properly capturing information in the complaint system, including related to the need to enter complaint response activity in a timely manner to ensure the accuracy of system data.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Existing portal resources already provide comprehensive user instructions and guidance in English and ASL. ASDB will enhance staff awareness by distributing reminders alongside updated timeframe guidance documents and incorporating periodic refresher modules into recurring HR Super Sessions.

Recommendation 18: Develop a process for ensuring that the data system contains correct information resulting from submission errors in fields that cannot be modified, such as the selected complaint type.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB will update the portal's first page to clearly distinguish between a grievance and a complaint before submission is allowed, to ensure that users select the correct category from the start. ASDB will also establish formal written internal procedures detailing the exact administrative workflow for handling and correcting data entry errors (such as miscategorized complaint types) in unmodifiable portal fields.

Recommendation 19: Work with the complaint system vendor to determine the feasibility of creating additional data fields where relevant ASDB program information can be captured, such as whether an investigation occurred, the status of the investigation, and the outcome/resolution of the complaint. For those fields that can be created, implement them into the complaint system and include in any relevant policies, procedures, or guidance.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB will utilize existing system capabilities paired with internal oversight. ASDB will incorporate the tracking requirements into its planned self-audit tool.

Chapter 3: ASDB could not demonstrate that it obtained and reviewed background-check documentation for some employees as required by statute, increasing the risk that ASDB's student population, which includes vulnerable individuals, could be exposed to individuals with precluding criminal charges or convictions.

ASDB's response: The finding is not agreed to.

Response explanation: ASDB obtains and reviews all employee fingerprint background checks, using a yearly tracking spreadsheet to monitor compliance. In 2020, ASDB Human Resources transitioned from paper forms to digital fingerprinting via the Arizona Department of Public Safety (DPS) portal. The DPS portal does not provide employer reporting features. ASDB maintains an internal tracking spreadsheet to verify completions. While historical spreadsheets contain blank cells—which reflect variations in documentation type rather than non-compliance—the tracking sheet has been updated to enhance clarity. It now explicitly records the specific document numbers associated with each fingerprint background check or valid Fingerprint Clearance Card (FCC). Previously, ASDB managed Criminal History Records Information (CHRI) retention using the Arizona State Library and Archives DPS Retention Schedule (record series 10047), which specifies retaining records until suitability determinations, appeals, or regulatory requirements are complete. However, auditors have since clarified that fingerprint background check records should instead align with the Personnel Files retention schedule (record series 20704). ASDB Human Resources will transition their records retention practice from DPS to Personnel File (record series 20704). The report suggests a possible misinterpretation of our policy. ASDB Policy requires all non-certified staff hired without a valid FCC to submit fingerprints immediately upon notification of employment, and no later than seven days after starting work. A.R.S. § 15-1330: Requires non-certificated employees and unpaid personnel without a valid FCC to submit fingerprints within 20 days of beginning work. ASDB plans to submit a legislative bill to update A.R.S. § 15-1330 to require FCC for all employees.

Recommendation 20: Implement a formal tracking system for the background check and fingerprinting process that documents fingerprinting applications, completion, card application submissions, and fingerprint check results.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB updated the process in February 2026 to ensure accurate tracking of both HIT recipients and ensure there are no spreadsheet cells left blank for the fingerprint checks.

Recommendation 21: Develop and implement internal policies, procedures, or guidance associated with the background check and fingerprinting process, to include retention timeframes.

ASDB's response: The audit recommendation will be implemented.

Response explanation: To maintain compliance with Arizona Department of Public Safety (DPS) recommendations and minimize agency liability, ASDB maintains all records exclusively in the digital DPS portal and does not print or store hard copies. To ensure continuous accuracy, ASDB will implement a monthly audit process, and Human Resources will submit an annual public records request to DPS at the end of each school year to cross-reference fingerprint tracking spreadsheets. Additionally, ASDB has already requested DPS public records to conduct a historical audit covering 2020 through 2024.

Recommendation 22: Ensure that all employees have completed a fingerprint-based criminal history records check or obtained a fingerprint clearance card.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB is developing statutory recommendations to mandate that all staff hold a valid FCC upon hire and maintain it throughout their employment.

Chapter 4: ASDB could not demonstrate that all its staff met required qualifications, potentially compromising students' ability to fully engage in instruction and daily activities; limiting their access to essential information needed for safety, learning, and independence; and affecting retention of qualified staff.

ASDB's response: The finding is agreed to.

Response explanation: ASDB HR initiated a review of staff qualifications and job requirements in March 2025. A follow-up audit will be conducted to determine any outstanding documentation required.

Recommendation 23: Review records for all staff to identify missing documentation and obtain these documents to be able to demonstrate that all staff meet established qualifications.

ASDB's response: The audit recommendation will be implemented.

Response explanation: In March 2025, ASDB initiated an audit to review staff records and collect missing files. ASDB HR will conduct a follow-up audit to identify and gather any remaining documentation.

Recommendation 24: Develop and implement comprehensive procedures for verifying and maintaining staff qualifications. This should include the development of standardized hiring checklists, centralization of credential records, and training for Human Resource personnel to ensure consistent application of documentation standards.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB HR currently utilizes the job code list to identify position requirements. HR will update its training procedures to ensure all required hiring documents are collected in alignment with official job descriptions.

Recommendation 25: Develop and implement a monitoring and enforcement process that includes regular reviews of employee certifications and consequences for noncompliance.

ASDB's response: The audit recommendation will be implemented.

Response explanation: In October 2025, ASDB HR launched an automated notification process for expiring certifications. ASDB is enforcing compliance by restricting staff with lapsed credentials from working and initiating appropriate disciplinary actions.

Recommendation 26: Conduct an audit of existing position descriptions to standardize requirements for existing positions and staff.

ASDB's response: The audit recommendation will be implemented.

Response explanation: An audit to review and update all job descriptions will be done.

Recommendation 27: Develop and implement a review and approval process to ensure all new position descriptions meet documentation standards before use in posting for vacant positions.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB HR will follow a standardized workflow to draft job descriptions and obtain required Superintendent approval.

Recommendation 28: Develop and implement a standardized position description template that includes mandatory fields for licensing and certification, education, experience, and background checks.

ASDB's response: The audit recommendation will be implemented.

Response explanation: A standardized template with mandatory fields will be used.

Chapter 5: ASDB could not demonstrate that it consistently assigned qualified substitutes for teacher absences or vacancies, which could negatively affect educational quality.

ASDB's response: The finding is agreed to.

Response explanation: Written procedures will be developed to outline substitute coverage, student reassignment, and coverage protocols for vacancies.

Recommendation 29: Develop and implement comprehensive written policies, procedures, or guidance outlining its process for teacher absences. The policies, procedures, or guidance should include, but not be limited to, detailed information on requirements and associated timeframes for teachers and support staff to request and approve all types of leave using the absence data system, including outlining applicable documentation, submittal requirements, and procedures for approval or denial of requests.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Written procedures and guidance for school staff for managing teacher absences will be developed. This will include specific substitute policy (GCG) and ASDB Regulation GCG-R. This will include detailed information related to AZ360 reporting.

Recommendation 30: Develop and implement comprehensive written policies, procedures, or guidance outlining its process for teacher absences. The policies, procedures, or guidance should include, but not be limited to, detailed information on how to determine when a substitute is required and if and when it is acceptable for an aide to provide classroom coverage when a teacher is absent. This should include defining the staff responsibilities related to making these determinations and when the staff should seek advice from ASDB leadership.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Written procedures and guidance for school staff for the process for managing teacher absences will be developed. This will include specific substitute policy (GCG) and ASDB Regulation GCG-R. Procedures will identify when a sub is needed, long and short term, and unfilled vacancies. It will detail the staff responsible for carrying out these steps as well as guidance for when to seek input from ASDB leadership when a sub or classroom coverage is not available.

Recommendation 31: Develop and implement comprehensive written policies, procedures, or guidance outlining its process for teacher absences. The policies, procedures, or guidance should include, but not be limited to, detailed information on if and when reassigning students to other classrooms is allowed rather than providing a substitute, either for full- or partial-day teacher absences, including requirements and guidance for minimizing the negative impacts of doing so.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Written procedures and guidance for school staff for the process of managing teacher absences will be developed. This will include specific substitute policy (GCG) and ASDB Regulation GCG-R. Procedures will identify when a sub is needed, long and short term, and unfilled vacancies. It will detail the staff responsible for carrying out these steps as well as guidance for when to seek input from ASDB leadership when a sub or classroom coverage is not available, students are reassigned to another classroom, as well as guidance for full or partial day absence.

Recommendation 32: Develop and implement comprehensive written policies, procedures, or guidance outlining its process for teacher absences. The policies, procedures, or

guidance should include, but not be limited to, detailed information on requirements for documenting the impact of absences on students, including specifically documenting plans for which classrooms students will be reassigned to in the event that a teacher absence is not covered by a substitute.

ASDB's response: The audit recommendation will be implemented.

Response explanation: When there is a long-term vacancy or absence, students' assignments to a new teacher of record will be documented through the SIS by a change to the teacher of record. For short-term coverage, written procedures will be developed to outline substitute coverage, student reassignment, and coverage protocols for vacancies.

Recommendation 33: Using a data system to track absences, to include associated policies or procedures that define what information is required to be entered into the data system and the definition of fields and data options within the data system. Furthermore, the policies, procedures, or guidance should include requirements for obtaining and maintaining underlying documentation, such as the leave request and approval, and for regularly auditing the data to address any inaccuracies or errors.

ASDB's response: The audit recommendation will be implemented.

Response explanation: All staff are required to submit leave requests through AZ360. ASDB is required to use this system as a State Agency. ASDB shifted from the previous system to this system in the 24-25 school year. Supervisors will receive refresher training on the policy distinguishing sick vs. personal leave. ASDB Regulation GCG-R will be updated to reflect the move to AZ360, and written procedures will be developed to outline substitute coverage, student reassignment, and coverage protocols for vacancies.

Recommendation 34: Requirements and process to provide substitutes for staff vacancies.

ASDB's response: The audit recommendation will be implemented.

Response explanation: Written procedures will be developed to identify when a substitute is needed and the process for securing a substitute as well as managing alternative coverage when a substitute is not available.

Chapter 6: ASDB did not complete most staff evaluations as required by its policy in fiscal years 2022 through 2024 and its staff evaluations are not aligned with State requirements for public school district staff, increasing the risk of insufficient staff development, unresolved performance issues, and delayed decisions for probationary employees.

ASDB's response: The finding is agreed to.

Response explanation: ASDB has begun bi-annual and annual internal self-audits regarding completion rates of staff evaluations. ASDB is regularly following up with supervisors to complete their staff evaluations.

Recommendation 35: Conduct all required staff evaluations annually or biannually, as required by policy.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB Human Resources has implemented the requirement of annual and biannual evaluations per policy. ASDB has also begun the process of self-auditing evaluations to ensure timely compliance.

Recommendation 36: Develop and implement a monitoring and enforcement process that includes regular audits of employee evaluation records and consequences for noncompliance.

ASDB's response: The audit recommendation will be implemented.

Response explanation: A self-audit tool to track evaluation submissions has been implemented. Enforcement tools will include disciplinary measures for supervisors who fail to submit evaluations in a timely manner.

Recommendation 37: Revise its internal staff evaluation policies to incorporate relevant provisions of Arizona Revised Statutes related to staff evaluations for public schools.

ASDB's response: The audit recommendation will be implemented in a different manner.

Response explanation: ASDB does align with school districts in one aspect: policy GCK (Transfers) does restrict transfers for teachers in the lowest performance classification. However, this is not noted in the evaluation policies. ASDB is not a school district and therefore is not legally required to comply with the evaluation metrics set forth in Title 15. ASDB shall consult with the AAG's office to conduct a comprehensive review of its internal staff evaluation policies, and make revisions as legal counsel suggests. Should the Arizona State Legislature choose to require ASDB to align all of its staff evaluation policies with those required of school districts and charters, ASDB will take measures to comply.

Chapter 7: ASDB has established student-teacher ratio goals but lacks a process for determining when class sizes can exceed its goals, has not conducted a required annual review of its ratios, and has not updated its goals since 2007.

ASDB's response: The finding is agreed to.

Response explanation: ASDB agrees that it has a policy and a regulation (IIB and IIB-R). The regulation is how the policy is enforced. The 2007 "Policy Origin" copyright should have been removed from the regulation because this is not a policy that requires Board approval. It is a cited reference from when the policy was created. The State Board of Education requires that all school boards adopt an appropriate policy for teacher/student ratios; ASDB has this policy. The ASDB Board policy is consistent with the recommendation of special

education staff to student ratios from the United Federation of Teachers. This is consistent with ratios for Deaf and Blind students throughout the United States and best practice in Deaf Education research. ASDB acknowledges that although it does have a clear process and evidence of practice of student ratios and annual review, this process is not formally documented and outlined.

Recommendation 38: Develop and implement a standard, annual review process for considering student-teacher ratios that identifies applicable roles, responsibilities, and documentation requirements, as well as for regularly updating the relevant policy.

ASDB's response: The audit recommendation will be implemented.

Response explanation: The ongoing process for annual review for student-teacher ratios will be formalized and the policy will be reviewed for necessary updates.

Recommendation 39: Develop and implement written policies, procedures, or guidance for determining if and when exceeding the policy goals is appropriate, including documenting the rationale and required approvals.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB will develop and implement procedures, and guidance for determining if and when exceeding the policy goals is appropriate, including documenting the rationale and required approvals.

Chapter 8: ASDB leadership has not established or maintained an effective internal control system for managing its operations, resulting in multiple deficiencies identified during this audit.

ASDB's response: The finding is not agreed to.

Response explanation: ASDB has established management and internal controls, as evidenced by its day-to-day operations of schools and programs, the consistent delivery of specialized education and services to deaf and blind students statewide, and the effective management of its resources. There is no evidence to support the premise that ASDB leaders mismanaged or engaged in intentional wrong-doing. At the same time, ASDB acknowledges that there are deficiencies within its internal control system. ASDB is committed to the continuation of its work to refine the agency's governance, management, internal controls and accountability architecture.

Recommendation to the Board 1: Require the Superintendent to develop and submit to the Board a detailed corrective action plan to address the internal control deficiencies within their areas of responsibility, including identifying policy gaps and developing monitoring activities. The corrective action plan should outline the specific action steps to be completed, including associated completion deadlines for each step, and assign responsibility for implementing and overseeing action step completion.

ASDB's response: The audit recommendation will be implemented.

Response explanation: The ASDB Board will require the Superintendent to develop a corrective action plan (CAP).

Recommendation to the Board 2: Require the Superintendent to provide updates at regularly occurring intervals on the progress toward completing the corrective action plan at Board meetings. This update should include providing the Board with evidence of progress and completion such as copies of draft and final procedures, and the results of monitoring activities.

ASDB's response: The audit recommendation will be implemented.

Response explanation: The ASDB Board will require the Superintendent to provide an update during every other Board meeting.

Recommendation to the Board 3: Conduct and document a detailed evaluation of the Superintendent's performance specific to the areas identified as deficient in this audit report.

ASDB's response: The audit recommendation will be implemented.

Response explanation: The ASDB Board will conduct and document a detailed evaluation of the Superintendent on an annual basis.

Recommendation to the Board 4: Require the Superintendent to identify needed policies to further strengthen ASDB's internal control system, inform the Board of the need to develop policies in these areas, and draft policies for approval by the Board and inclusion into ASDB's policy manual.

ASDB's response: The audit recommendation will be implemented.

Response explanation: The ASDB Board will work with the Superintendent and ASDB leadership to determine needed policies.

Recommendation to the Board 5: Develop and approve a records management program that includes an organizational structure, a performance management plan, and a list of all types of records created and maintained by ASDB, including the nature of the record (i.e. hard copy or electronic), storage requirements, retention schedules, and appropriate disposition for each type of record.

ASDB's response: The audit recommendation will be implemented.

Response explanation: The ASDB Board will work with the Superintendent to identify a system that will meet the agency's needs.

Chapter 9: Prior to announcing its decision to relocate the Tucson campus and modify the Itinerant Services Program, ASDB did not assess student risks and impacts, obtain formal ASDB Board approval, communicate with stakeholders, or prepare new capital planning documents, resulting in a lack of transparency regarding ASDB's plans for future operations

ASDB's response: The finding is not agreed to.

Response explanation: Chapter 9 does not fully reflect the facts, sequence of events, or actions taken by the agency before and during the 2026 organizational transition. Student educational impacts were extensively evaluated throughout the planning process. Decisions regarding the Arizona School for the Blind were based on years of declining enrollment, projected enrollment data, individualized educational needs, and the agency's statutory responsibility to educate students in the least restrictive environment whenever appropriate. ASDB evaluated multiple programmatic alternatives and worked collaboratively with local education agencies, including Tucson Unified School District, to ensure continuity of specialized educational services and support for students. ASDB followed its established governance process. The relocation was presented during public Board meetings, discussed in open session, and ultimately approved by the ASDB Board of Directors before implementation. The Board acted in accordance with its existing policies and statutory authority. Significant organizational restructuring—including closure of the residential program, expansion of cooperative educational services, relocation of Deaf programs to Oro Valley, and changes in statewide service delivery—required the Tucson portion of the Master Facilities Plan to be reevaluated before meaningful revisions could be completed. A revised Master Facilities Plan could not be prepared until the Board had sufficient information regarding future enrollment, educational programming, staffing levels, and long-term operational requirements. Developing a new facilities plan before these decisions were sufficiently established would have resulted in speculative planning that could quickly become inaccurate or obsolete. ASDB remains committed to its capital planning process and will update the master facility plan to reflect the programmatic changes that occurred in 2026.

Recommendation 40: Identify and correct any information included in public communications related to the Tucson campus relocation that contains inaccurate, inconsistent, or outdated information to minimize misunderstandings.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB will develop a comprehensive stakeholder communication that provides clear, current, and consistent information regarding the agency's recent organizational and programmatic changes. The communication will explain the reasons for relocating Tucson campus operations to Oro Valley, summarize the educational and operational considerations that supported those decisions, clarify the agency's future planning process for the Tucson campus, and identify anticipated next steps.

Recommendation 41: Develop a process to ensure that public input on proposed organizational decisions that affect ASDB students is obtained and considered before seeking Board approval or implementing the decisions.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB will implement this recommendation by developing written guidelines for stakeholder communication and engagement regarding major organizational decisions affecting the ASDB community. The guidelines will reaffirm the ASDB Board of Directors' public meeting process as the agency's formal mechanism for stakeholder input on matters requiring Board consideration.

Recommendation 42: Prepare a new ASDB capital plan and a new Master Facilities Plan which account for the estimated avoidance of \$45 million in capital improvements, include discussion of potential options for future capital plans for the Tucson campus following relocation, and reflect ASDB's new organizational structure and financial situation as of fiscal year 2027.

ASDB's response: The audit recommendation will be implemented.

Response explanation: ASDB will update the Tucson portion of its long-range facilities and capital planning documents following completion of its ongoing programmatic and facilities planning process. ASDB completed and received Board approval of a Master Facilities Plan in 2024 and continues to maintain an active long-range capital planning process through its annual Capital Improvement Plan (CIP) submissions. The capital plan for the Phoenix Day School for the Deaf remains applicable and will not require revision as a result of the Tucson programmatic and operational changes.