ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
Administrative Offices
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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

Annette Reichman
Superintendent
Arizona State Schools for the Deaf and the Blind

Cc: ASDB Board of Directors

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.