



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

July 27, 2011

The Honorable John Huppenthal
Superintendent of Public Instruction
Arizona Department of Education
Executive Officer
Arizona State Board of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Subject: Casa Grande Union High School District No. 82

Dear Mr. Huppenthal:

In December 2009, we requested that the Arizona State Board of Education (Board) take action on Casa Grande Union High School District No. 82 because the District had not complied with the Uniform System of Financial Records (USFR). To date, the District has not appeared before the Board for a determination of noncompliance with the USFR.

In February 2010, the Board notified my Office that the District had requested a status review. My Office contacted the District and recommended that we review the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2009, which were due the next month. On April 2, 2010, we received and subsequently reviewed the reports prepared by Heinfeld, Meech & Co., P.C., and found the District still had not complied with the USFR. After my staff discussed with the District the action taken to correct its deficiencies, the District notified the Board that it was not ready for a review. The District sent the Board a letter on September 17, 2010, requesting a 6-month extension.

On March 31, 2011, we received and have subsequently reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2010, prepared by Heinfeld, Meech & Co., P.C. Based on our review, we determined that the District still has not complied with the USFR. Additionally, we are aware that the District sent the Board a letter dated July 18, 2011, requesting another 6-month extension before the Board requests that my Office perform a status review.

Therefore, my Office will not perform a status review until the District notifies the Board that it has substantially corrected its internal control deficiencies included in its audit reports and USFR Compliance Questionnaire for the year ended June 30, 2010, and the Board requests that we perform a status review. At that time, we will contact the District to discuss in detail what action it has taken to correct its deficiencies and whether a status review is warranted.

The Honorable John Huppenthal

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If you have questions concerning this matter, please call Laura Miller, Accounting Services Director, or me at (602) 553-0333.

Sincerely,

Debbie Davenport
Auditor General

cc: Governing Board

Mr. Dennis Dearden, Superintendent

Casa Grande Union High School District No. 82

The Honorable Orlenda Roberts, Pinal County School Superintendent

Mr. Vince Yanez, Executive Director

Arizona State Board of Education

Ms. Stacey Morley, Executive Director of Policy Development and Government Relations

Arizona Department of Education