



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

September 5, 2012

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 our December 2009 letter to your predecessor, 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). In July 2011, we notified the Board that the District still had not complied with the USFR based on our review of the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2010. To date, the District has not appeared before the Board for a determination of noncompliance with the USFR.

Subsequently, we have received and reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2011, prepared by Heinfeld, Meech & Co., P.C. Based on our review, we determined that the District still has not complied with the USFR. Consequently, we request that the Board take appropriate action as prescribed by Arizona Revised Statutes §15-272 as a result of the District's continued noncompliance with the USFR.

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, 2011, 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.

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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

Dr. Shannon Goodsell, 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