



**DEBRA K. DAVENPORT, CPA**  
AUDITOR GENERAL

**STATE OF ARIZONA**  
OFFICE OF THE  
**AUDITOR GENERAL**

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

April 19, 2012

Governing Board  
Red Mesa Unified School District No. 27  
HC 61 Box 40  
Teec Nos Pos, AZ 86514-9600

Members of the Board:

School districts expending \$500,000 or more in federal financial assistance must have an annual single audit and submit the related audit reports to our Office within 9 months of fiscal year-end. At the same time, the District's auditors must prepare and submit a Uniform System of Financial Records (USFR) Compliance Questionnaire. The District's reports and questionnaires for the years ended June 30, 2010 and 2011, were due by March 31, 2011 and 2012, respectively; however, we have not received them. Consequently, the District has not complied with the USFR and state and federal law in regard to report submission.

If the District does not submit the reports and questionnaires within 90 days of the date of this letter, we will notify the Arizona State Board of Education of the District's noncompliance and request that appropriate action be taken as prescribed by Arizona Revised Statutes §15-272.

If you have questions about this letter or the action the District must take, please call me at (602) 553-0333.

Sincerely,

Michael G. Stelpstra, CPA  
Accounting Services Manager

cc: Mr. Spencer Singer, Interim Superintendent  
Red Mesa Unified School District No. 27  
The Honorable Pauline M. Begay, Apache County School Superintendent  
Ms. Stacey Morley, Executive Director of Policy Development and Government Relations  
Arizona Department of Education