



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

October 22, 2015

Governing Board  
Roosevelt Elementary School District No. 66  
6000 South 7th Street  
Phoenix, AZ 85042

Members of the Board:

We have reviewed the District's audit reports and *Uniform System of Financial Records (USFR)* Compliance Questionnaire for the year ended June 30, 2014, prepared by Heinfeld, Meech & Co., P.C., to determine whether the District substantially complied with the USFR.

As a result of our review, we noted significant deficiencies in internal controls that indicate the District had not complied with the USFR. The specific details of all deficiencies noted in our review have been provided to management for correction. District management should implement corrective action for each deficiency within 90 days after the date of this letter.

During the 90-day period, the District may request a meeting to discuss corrective action with our Office and the Arizona Department of Education by calling Cris Cable, Accounting Services Manager, or me at (602) 553-0333.

After the 90-day period, my staff will schedule an on-site review of the District's internal controls to determine whether the District has attained substantial compliance with the USFR. Our review will cover the deficiencies communicated to management as well as any other internal control deficiencies we are aware of at the time of our review.

Sincerely,

Laura J.P. Miller, CPA  
Accounting Services Director

cc: Dr. Jeanne A. Koba, Interim Superintendent  
Mr. Kyle B. McQuaid, Chief Financial Officer  
Roosevelt Elementary School District No. 66  
The Honorable Don Covey, Maricopa County School Superintendent  
Ms. Shari Zara, Deputy Superintendent Operations  
Ms. Christy Ellison, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education