



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

October 21, 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: San Carlos Unified School District No. 20

Dear Mr. Huppenthal:

In September 2009, we requested that the Arizona State Board of Education take action on San Carlos Unified School District No. 20 because the District had not complied with the *Uniform System of Financial Records* (USFR).

We have since received and reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2010, to determine whether the District was in compliance with the USFR as of that date. Based solely on our review of these documents, the District has complied with the USFR.

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. Richard Wilde, Superintendent
San Carlos Unified School District No. 20
The Honorable Linda L. O'Dell, Gila 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