



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

May 6, 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: Topock Elementary School District No. 12

Dear Mr. Huppenthal:

In November 2008, we requested that the Arizona State Board of Education (Board) take action on Topock Elementary School District No. 12 because the District had not complied with the Uniform System of Financial Records (USFR).

The District appeared before the Board on March 23, 2009, for determination of noncompliance with the USFR for failing to correct internal control deficiencies and to have state funds withheld pursuant to Arizona Revised Statute (A.R.S.) §15-272(B). The Board tabled the matter without withholding state funds until my Office performed another status review. However, to our knowledge, the District has not notified the Board that it is ready for such a review.

In addition, we have not received the District's audit reports for the years ended June 30, 2008 and 2009, and the USFR Compliance Questionnaire for the year ended June 30, 2009, which were to be submitted to us by June 30, 2010. Therefore, the District also has not complied with the USFR and state law in regard to report submission.

Consequently, we request that the Board take appropriate action as prescribed by A.R.S. §15-272 as a result of the District's continued noncompliance with the USFR.

My Office will not perform another status review until the past-due audit reports and USFR Compliance Questionnaire have been submitted to us, the District notifies the Board that it has substantially corrected its internal control deficiencies, and the Board requests that we perform another status review. At that time, we will contact the District to discuss in detail what action it has taken to correct its internal control deficiencies and whether another status review is warranted.

The Honorable John Huppenthal

May 6, 2011

Page 2

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

Sincerely,

Debbie Davenport
Auditor General

cc: Governing Board

Mr. John Warren, Superintendent

Topock Elementary School District No. 12

The Honorable Mike File, Mohave County School Superintendent

Mr. Vince Yanez, Executive Director

Arizona State Board of Education

Mr. Yousef Awwad, Director of School Finance

Arizona Department of Education