



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

July 1, 2014

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 July 2013, we requested that the Arizona State Board of Education (Board) take action on Topock Elementary School District No. 12 because the District had not submitted its audit reports for the 2 years ended June 30, 2011, and the Uniform System of Financial Records (USFR) Compliance Questionnaire for the year ended June 30, 2011.

We received the District's reports and questionnaire mentioned above. However, to date, we have not received the District's audit reports for the 2 years ended June 30, 2013, and the USFR Compliance Questionnaire for the year ended June 30, 2013, that were due by March 31, 2014. Therefore, the District still has not complied with the USFR and state law in regard to report submission, and 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.

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

Sincerely,

Debbie Davenport  
Auditor General

cc: Governing Board  
Mr. John Warren, Superintendent  
Mr. Ed Marquez, Business Manager  
Topock Elementary School District No. 12  
The Honorable Michael File, Mohave County School Superintendent  
Ms. Christine Thompson, Executive Director  
Arizona State Board of Education  
Ms. Stacey Morley, Executive Director of Policy Development and Government Relations  
Arizona Department of Education