



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

July 25, 2013

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 August 2012, 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.

The District appeared before the Board on September 24, 2012, for determination of noncompliance with the USFR for failing to submit audit reports and to have state funds withheld pursuant to Arizona Revised Statute (A.R.S.) §15-272(B). The Board withheld 5% of the District's state aid.

To date, we still have not received the audit reports and questionnaire. Consequently, 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 Michael Stelpstra, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debbie Davenport
Auditor General

The Honorable John Huppenthal

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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

Ms. Stacey Morley, Executive Director of Policy Development and Government Relations

Arizona Department of Education