



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

June 25, 2010

The Honorable Tom Horne
Superintendent of Public Instruction
Arizona Department of Education
Executive Officer
Arizona State Board of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Subject: Union Elementary School District No. 62

Dear Mr. Horne:

In our September 2006, letter to you, we requested that the Arizona State Board of Education take action on Union Elementary School District No. 62 because the District had not complied with the *Uniform System of Financial Records* (USFR).

We have since reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2009, 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.

In June 2007 the State Board placed the District in receivership pursuant to Laws 2007, Chapter 238, §§1 and 2, and Arizona Revised Statutes (A.R.S.) §15-103. The purpose of our compliance review was not to determine whether the District is financially solvent in accordance with A.R.S. §15-103(J). Accordingly, we do not express an opinion on the District's financial solvency.

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. Patricia Gillespie, Superintendent
Union Elementary School District No. 62
The Honorable Don Covey, Maricopa County School Superintendent
Mr. Vince Yanez, Executive Director
Arizona State Board of Education
Ms. Vicki G. Salazar, Associate Superintendent for Business and Finance
Arizona Department of Education