



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

September 30, 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: Window Rock Unified School District No. 8**

Dear Mr. Huppenthal:

On August 4, 2011, we requested that the Arizona State Board of Education (Board) take action on Window Rock Unified School District No. 8 because the District had not complied with the Uniform System of Financial Records (USFR) in regard to the fiscal year 2010 audit report submission and prior years' internal control deficiencies.

On August 22, 2011, we received and subsequently reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2010, prepared by Heinfeld, Meech & Co., P.C. Based on our review, we determined that the District still has not complied with the USFR.

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.

As a result, my Office will not perform another status review until 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.

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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

Dr. Deborah Jackson-Dennison, Superintendent

Window Rock Unified School District No. 8

The Honorable Pauline M. Begay, Apache 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