



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

August 4, 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:

In March 2008, 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).

The District appeared before the Board on December 8, 2008, 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 postponed consideration of the matter without withholding state funds.

We subsequently received and reviewed the District's audit reports and USFR Compliance Questionnaires for the years ended June 30, 2008 and 2009, prepared by Heinfeld, Meech & Co., P.C. Based on our review, we determined that the District still has not complied with the USFR in regard to internal controls.

In addition, we have not received the District's audit reports and the USFR Compliance Questionnaire for the year ended June 30, 2010, which were to be submitted to us by March 31, 2011. Therefore, the District also has not complied with the USFR and state and federal 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.

The Honorable John Huppenthal

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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

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