



**DEBRA K. DAVENPORT, CPA**  
AUDITOR GENERAL

**STATE OF ARIZONA**  
OFFICE OF THE  
**AUDITOR GENERAL**

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

January 25, 2017

Governing Board  
Roosevelt Elementary School District No. 66  
6000 S. 7th St.  
Phoenix, AZ 85042

Members of the Board:

We previously notified you that the District had not complied with the *Uniform System of Financial Records* (USFR) based on our review of the District's fiscal year 2014 financial audit reports and the USFR Compliance Questionnaire prepared by an independent certified public accounting firm. We subsequently reviewed the District's fiscal year 2015 financial audit reports and USFR Compliance Questionnaire and determined the District was still in noncompliance with the USFR.

We performed a status review as of December 19, 2016, to determine if the District had made improvements to substantially comply with the USFR. Based on our review of the District's records and procedures, and interviews with district personnel, we determined that the District substantially complied with the policies and procedures described in the USFR. Any remaining deficiencies have been discussed with district management.

Thank you for the assistance and cooperation that your administrators and staff provided during our status review. If you have questions concerning this matter, please call Cris Cable, Accounting Services Manager, or me at (602) 553-0333.

Sincerely,

Laura J.P. Miller, CPA  
Accounting Services Director

cc: Dr. Jeanne A. Koba, Superintendent  
Mr. Jeff Gadd, Interim Chief Financial Officer  
Roosevelt Elementary School District No. 66  
The Honorable Steve Watson, Maricopa County School Superintendent  
Ms. Shari Zara, Deputy Superintendent Operations  
Ms. Christy Ellison, Deputy Associate Superintendent, Grants Management  
Arizona Department of Education