



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

June 8, 2017

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

Subject: Toltec Elementary School District No. 22

Dear Ms. Douglas:

We issued a letter January 11, 2017, informing Toltec Elementary School District No. 22 that it had not complied with the *Uniform System of Financial Records* (USFR) based on our review of the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2015. The District was given 90 days to correct its deficiencies.

In February 2017, District management represented to us that they had made significant progress in correcting the deficiencies during fiscal year 2016. We mutually agreed to wait until the District's audit reports and USFR Compliance Questionnaire were completed for the year ended June 30, 2016, before we would perform a status review to determine if the District has corrected its internal control deficiencies. Those reports were due by March 31, 2017.

To date, we have not received the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2016. Consequently, the District has not complied with the USFR and state and federal law regarding report submission, and we request that the Board take appropriate action as prescribed by Arizona Revised Statutes §15-272.

If you have questions concerning this matter, please call Laura Miller, Accounting Services Director, or Megan Smith, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debbie Davenport
Auditor General

cc: Governing Board
Dr. Jeff Van Handel, Superintendent
Ms. Eileen Crumbaker, Business Manager
Toltec Elementary School District No. 22
The Honorable Jill Broussard, Pinal County School Superintendent
Dr. Karol Schmidt, Executive Director
Arizona State Board of Education
Ms. Shari Zara, Deputy Superintendent Operations
Ms. Christy Ellison, Deputy Associate Superintendent, Grants Management
Arizona Department of Education