



LINDSEY PERRY, CPA, CFE
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

May 9, 2018

Governing Board
Whiteriver Unified School District No. 20
P.O. Box 190
Whiteriver, AZ 85941

Members of the Board:

School districts expending \$750,000 or more in federal financial assistance must have an annual single audit and submit the related audit reports to our Office within 9 months of fiscal year-end. At the same time, the District's auditors must prepare and submit a Uniform System of Financial Records (USFR) Compliance Questionnaire. The District's reports and questionnaire for the year ended June 30, 2017, were due by March 31, 2018; however, we have not received them. Consequently, the District has not complied with the USFR and state and federal law regarding report submission.

If the District does not submit the reports and questionnaire within 90 days of the date of this letter, we will notify the Arizona State Board of Education of the District's noncompliance and request that appropriate action be taken as prescribed by Arizona Revised Statutes §15-272.

If you have questions about this letter or the action the District must take, please call me at (602) 553-0333.

Sincerely,

Megan Suzanne Smith, CPA
Accounting Services Manager

cc: Dr. Rea Goklish, Superintendent
Ms. Sandie Sedillo, Business Manager
Whiteriver Unified School District No. 20
The Honorable Jalyn Gerlich, Navajo County Schools Superintendent
Ms. Shari Zara, Deputy Superintendent Operations
Ms. Sarah Hendrix, Deputy Associate Superintendent, Grants Management
Arizona Department of Education