



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

April 16, 2025

Governing Board
Isaac Elementary School District
3348 W. McDowell Rd.
Phoenix, AZ 85009-2390

Dear Members of the Board:

Pursuant to Arizona Revised Statutes (A.R.S.) §15-914 and the *Uniform System of Financial Records for Arizona School Districts* (USFR), school districts must submit audited financial statements and reports and a USFR Compliance Questionnaire (Questionnaire) to our Office within 9 months of fiscal year-end, or March 31, 2025. We have not received the District's audit reports and Questionnaire for the year ended June 30, 2024, which are late. Therefore, the District has not complied with the USFR and applicable State and federal requirements regarding audit report submission.

In addition to the District's noncompliance with this year's reporting requirements, the District has been in noncompliance with the USFR since July 2024 based on our review of the significant deficiencies cited in the District's audit reports and Questionnaire for the year ended June 30, 2023.

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 (State Board) of the District's noncompliance and request it take appropriate action as prescribed by A.R.S. §15-272, which includes the State Board directing the Superintendent of Public Instruction to withhold up to 10 percent of the District's State monies.

If you have questions about this letter or the action the District must immediately take, please call Chris Votroubek, Accountability Services Division Manager, or me at (602) 977-2796.

Sincerely,

Meghan L. Hieger

Meghan L. Hieger, CPA
Director, Accountability Services Division

Governing Board

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cc: Dr. Lily Mesa-Lema, Interim Superintendent
Mr. Jim Serbin, Acting Chief Financial Officer
Isaac Elementary School District
Mr. Keith Kenny, Receiver for Isaac Elementary School District
J.S. Held, LLC
The Honorable Shelli Boggs, Maricopa County Schools Superintendent
Members of the State Board of Education
Arizona State Board of Education
Mr. Art Harding, Chief Operations Officer
Ms. Nicole von Prisk, Deputy Associate Superintendent, Grants Management
Arizona Department of Education