



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

May 6, 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: Indian Oasis-Baboquivari Unified School District No. 40**

Dear Mr. Huppenthal:

On August 18, 2010, we notified your predecessor that Indian Oasis-Baboquivari Unified School District No. 40 had not submitted its audit reports and Uniform System of Financial Records (USFR) Compliance Questionnaire for the year ended June 30, 2009. We have still not received the District's audit reports and questionnaire for the year ended June 30, 2009, which were due by March 31, 2010. In addition, we have not received the District's audit reports and questionnaire for the year ended June 30, 2010, which were due by March 31, 2011. Consequently, the District still has not complied with the USFR and state and federal law in regard to report submission, and we request that the Arizona State Board of Education take appropriate action as prescribed by Arizona Revised Statutes §15-272.

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. Alberto Siqueiros, Superintendent  
Indian Oasis-Baboquivari Unified School District No. 40  
The Honorable Linda Arzoumanian, Pima County School Superintendent  
Mr. Vince Yanez, Executive Director  
Arizona State Board of Education  
Mr. Yousef Awwad, Director of School Finance  
Arizona Department of Education