



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

April 29, 2011

Governing Board  
Tonto Basin Elementary School District No. 33  
P.O. Box 337  
Tonto Basin, AZ 85553-0337

Members of the Board:

School districts with an adopted expenditure budget of less than \$2 million but more than \$700,000 for the Maintenance and Operation Fund must have a biennial financial statement audit and should submit the related audit reports to our Office within 9 months of the end of the second fiscal year. At the same time, the District's auditors must prepare and submit a Uniform System of Financial Records (USFR) Compliance Questionnaire.

The District elected to contract for an annual financial statement audit for the year ended June 30, 2010. The District's audit reports and questionnaire for the year ended June 30, 2010, were due by March 31, 2011; however, we have not received them. Consequently, the District has not complied with the USFR and state law in regard to 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,

Michael G. Stelpstra, CPA  
Accounting Services Manager

cc: Mr. Johnny Ketchem, Superintendent  
Tonto Basin Elementary School District No. 33  
The Honorable Linda L. O'Dell, Gila County School Superintendent  
Mr. Yousef Awwad, Director of School Finance  
Arizona Department of Education